

**THE
KARNATAKA
TAX ON PROFESSIONS, TRADES, CALLINGS
AND EMPLOYMENT RULES, 1976 (upto 2019)**

CONTENTS

Rules

**PART I
Preliminary**

1. Short title and commencement
2. Definitions
 - 2(1)(a).Act
 - 2(1)(b). Form
 - 2(1)(c).Place of work
 - 2(1)(d).Section
 - 2(1)(e).Treasury
- 2(2). The terms not define in these rules

**PART II
Registration and Enrolment**

3. Grant of certificate of registration
4. Grant of certificate of enrolment
5. Amendment of certificate of registration
6. Amendment of certificate of enrolment
7. Cancellation of certificate
8. Exhibition of certificate
9. Issue of duplicate copy of certificate

**PART III
Returns, Notices and Payment of tax**

10. Commissioner to give a public notice
11. Return and Assessment
 - 11-A. Payment of tax in advance
12. Notice under Sections 5(6), 6(3) and 7(2)(a) or(3)
13. Notice under Sections 5(5) and 12
14. Notice of demand under Section 7(4), etc.
15. Payment of tax by employers.
16. Deduction of tax amount from the salary or wages of employees.

- 16- A. Rounded off of tax, etc.
17. Collecting Agents to maintain an account of collection of tax, etc.
18. Employer to keep account of deduction of tax from salary of the employees.
19. Payment of tax by enrolled persons and deduction of tax in case certain enrolled persons.

PART III-A
Filing of Statements, Returns and Payments
Through Banks

- 19-A Procedure to file statements, returns and Payments through Banks.

PART IV
Appeals

20. Appeal to the Joint Commissioner
21. Appeal to the Appeals Tribunal
22. Appeal to the High Court
- 22-A. Revision Petition to the High Court

PART V
Miscellaneous

23. Action for default by an enrolled person
24. Notice under Section 8 or 9
25. Treasury officer to forward quadruplicate copies of
Challans to the Governments Computer Centre
26. Shifting of place work
27. Service of notices
28. Grant of copies
- 28-A Fee for Clarification of rate of tax
29. Refund of tax.
30. Offences and composition of offences

PART VI

Procedure for recovery

31. Definitions

32. -100

Forms

1. Application for Certificate Registration
1-A. Combined Application Form.
2. Application for Certificate of Enrolment/Revision of Certificate of Enrolment under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.
3. Certificate of Registration issued under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.
4. Certificate of Enrolment issued under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.
- 4-A. Return to be furnished by an enrolled person/employee under Section 10(1)
5. Return of tax payable by employer under sub-Section (1) of Section 6 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.
- 5-A. Statement of tax payable by employer under sub-section (1) of Section 6-A.
6. Notice of hearing to an employer under Sub-section (6) of section 5, sub-section (3) of Section 6, clause (a) of sub-section (2) of section 7 of the Karnataka Tax on Profession, Trades, Callings and employments Act, 1976
7. Notice for Showing cause under sub-section (5) Of Section 5 or Section 12 of the Karnataka Tax On Professions, Trades, Callings and employments Act, 1976.
8. Notice of demand for payment of tax/ Interest /penalty under the Karnataka Tax on

Professions, Trades, Callings and employments Act, 1976.

9. Challan, original (For the Payer)

9 Challan, Duplicate
(To be sent to the Profession Tax Officer)

9 Challan, Triplicate (For the Treasury)

9 Challan, Quadruplicate (To be sent by the Treasury to computer Center)

9-A Filling of statement, Returns and Payments
Through Banks.

10. Paying in slip for making payment to the
Collecting Agents- Original (For the Payer).

10. Paying in slip for making payment to the
Collecting Agents- Duplicate (For the Collecting Agent).

11. Notice of hearing under sub-rule (2) of Rule 23
of the Karnataka Tax on Professions, Trades,
Calling and Employments Rules, 1976 to a
Person who has failed to get himself enrolled.

12. Proposition Notice

13. Notice for showing cause under sub-rule (1)
of Rule 23 to a Person enrolled under Section 5 (2)
of the Karnataka Tax on Profession, Trades,
Calling and employments Act, 1976.

14. Notice to an employer or a person when it is proposed to pass an order which
Affects him adversely under Sections 8 and 9 of the Karnataka Tax on
Professions, Trades, Callings and Employments Act, 1976.

15. Receipt for the amount of tax, interest and penalty under the Tax on
Professions, Trades, Callings and Employments credited to the Government
Treasury by the Collecting Agent.

16. Notice of demand to enrolled person under the Karnataka Tax on Professions, Trades, Calling and Employments Act,1976.
17. Notice of demand under sub-rule (2) of Rule 23 of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976,to a person who has failed to get Himself enrolled.
18. Form of appeal against an order of assessment/penalty/interest under Karnataka Tax on Professions, Calling and Employments Act,1976.
19. Form of Appeal Memorandum to the Appellate Tribunal under Section 17 of the Karnataka Tax on Professions, Trades, Calling and Employments Act,1976.
20. Memorandum of Appeal against order, Section 18 (4) of the Karnataka Tax on Professions, Trades, Calling and Employments Act,1976.
- 20- A Memorandum of Civil Revision Petition under Section 18-A(1) Karnataka Tax on Professions, Trades, Calling and Employments Act,1976.
- 20-B. Memorandum of Civil Miscellaneous Petition under Section 18-A (7) of the Karnataka Tax on Professions, Trades, Calling and Employments Act,1976.
- 21.Refund Payment Order.
- 22.Register of collection to be maintained by a collecting agent under the Karnataka tax on Professions, trades, Callings and Employment Act, 1976.....
23. Annexure-IV- Receipt for payment of Money....
24. Monthly statement of tax deducted at source in respect of certain enrolled persons...
25. Certificate of tax deduction.....
26. Register of declaration in Form 25.....
27. Certificate of Tax and other Amounts due.
28. Notice...
29. Warrant of distraint or attachment...

30. Attachment of debt not secured by negotiable instrument/share in a corporation/movable property not in the possession of the defaulter expect property in the custody of a Court..
 31. Application before the Civil Court requesting...
 32. Attachment of the share or interest in property...
 33. Application before the Court/ Public Officer requesting attachment of property...
 34. Proclamation of sale of movable property...
 35. Notice of attachment of immovable property...
 36. Proclamation of sale of immovable property...
 37. Sale Certificate....
-

**1THE
KARNATAKA
TAX ON PROFESSIONS, TRADES, CALLINGS
AND EMPLOYMENTS RULES, 1976**

(As amended by GSR No.5, Date 05-01-1982; GSR No.216, dated 12-09-1985; GSR No.102, dated: 07-08-1995; GSR No.48, dated 30-03-1996; Notification No. FD 5 CPT 2002, dated 22-06-2002; Notification No: FD 8 CPT 2004, dated 30-09-2004; Notification No. FD 149 CSL 2006, dated 17-08-2006; FD 166 CSL 2007, dated 30-08-2007 and FD 140 CSL 2010, dated 09-07-2010.)

GSR 37.- Ordered that the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976 be published in the Karnataka Gazette for general information.

PART 1
Preliminary

1. **Short title and commencement:-** (1) These Rules may be called the **Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976.**

(2) They shall be deemed to have come into force on the **First day of April, 1976.**

2. **Definitions.** (1) In these Rules unless the context otherwise requires-

- (a) **“Act”** means the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976;
(b) **“Form”** means a form appended to these Rules;
(c) **“Place of work”** in relation to a person or employer, means the place where such person or employer ordinarily carries on his profession, trade, calling or employment

1. *Published in the Karnataka Gazette, extraordinary, dated 10-05-1976, vide Notification No. FD 108 CSM 76, dated 06-05-1976*

(d) **“Section”** means a section of the Act;

(e) **“Treasury”** means the treasury of the District, the Taluk or sub-Taluk and includes the Reserve Bank of India or any of its agency Banks in places where the cash transactions of the Government are handed by the Reserve Bank or any of its agency Banks.

(2) The terms not defined in these rules shall have the meaning assigned to them in the Act.

PART II

Registration and Enrolment

3. Grant of Certificate of registration.- (1) An application for a certificate of registration under sub-section (1) of section 5 shall be made in Form-1. An employer having places of work within the jurisdiction of different assessing authorities shall make an application for registration separately to each such authority in respect of his place of work within the jurisdiction of that authority.

1[Provided that in respect of an industrial undertaking, whose project is approved either by the State High Level clearance Committee or State Level Window Committee or District Level Single Window Committee, a combined application form in Form 1-A may be submitted:

1. Proviso inserted by Notification No. FD 5 CPT 2002, dated 22-06-2002, w.e.f.22-06-2002

2[Provided further that any assessee having more than one place of work coming within the jurisdiction of different assessing authorities may make a single application in respect of all such places to the assessing authority having jurisdiction over his principal place of work.]

2. Second Proviso substituted by Notification No.FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f.01-04-2007

(2) (a) On receipt of an application for a certificate of registration, the assessing authority shall grant to the applicant a certificate of registration in Form-3 if it is satisfied that the application is in order and the necessary particulars have been furnished by the applicant.

(b) If the assessing authority finds that the application is not in order or that all the particulars necessary for issue of the certificate of registration have not been furnished, it shall direct the applicant to file a revised application or furnish such additional information, as it may consider necessary. After considering the revised application or the additional information, the assessing authority shall grant a certificate of registration in Form-3.

4. Grant of certificate of enrolment.- (1) An application for a certificate of enrolment under sub-section (2) of Section 5 shall be made in Form-2. A person having more than one place of work in the State of Karnataka, whether within the jurisdiction of the assessing authority or outside such jurisdiction, shall be granted only one certificate of enrolment:

1[Provided that in respect of an industrial undertaking whose project is approved either by the state High Level clearance Committee or State Level Single Window clearance Committee or District Level Single Window Committee, a combined application form in Form 1-A may be submitted.]

1. Proviso inserted by Notification No.FD 5 CPT 2002, dated 22-06-2002, w.e.f. 22-6-2002.

(2) Where the person has more than one place of work within the State of Karnataka, he shall make a single application in respect of all such places, name in such application one of such place as the principal place of work for the purposes of these rules and submit such application to the assessing authority in whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form-2, the assessing authority may call upon the person to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to the Schedule to the Act.

(4) After considering the application and such additional information or evidence as may be furnished, the assessing authority shall grant a certificate of enrolment in Form-4.

(5) Where the person has more than one place of work in the State as many copies of the certificate shall be issued to him as there are places of work, in addition to the principal place of work.

5. Amendment of certificate of registration.- Where the holder of a certificate of registration granted under Rule 3 desires the certificate to be amended, he shall submit an application for this purpose to the assessing authority setting out the specific matters in respect of which he desires such amendment and reasons therefor, together with the certificate of registration, and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary in the certificate of registration.

6. Amendment of certificate of enrolment.- (1) The certificate of enrolment granted under Rule 4 shall remain valid so long as it is not cancelled under sub-rule (2) of Rule-7.

(2) An application for a revised certificate of enrolment shall be made in Form-2. On receipt of such application the assessing authority may call upon the applicant to furnish such additional information in evidence as may be necessary for determining the amount of tax payable by him according to the Schedule to the Act and after so determining the amount of tax payable by the applicant, the assessing authority shall make necessary amendments, in the certificate of enrolment under his dated signature indicating the year from which the tax at the revised rate shall be payable.

7. Cancellation of certificate.- (1) The certificate of registration granted under Rule 3 may be cancelled by the assessing authority after it has satisfied itself that the employer to whom such a certificate was granted has ceased to be an employer.

(2) The certificate of enrolment granted under Rule 4 may be cancelled by the assessing authority after it is satisfied that the enrolled person is dead or his liability to pay tax has ceased.

8. Exhibition of certificate.- The holder of the certificate of registration or the certificate of enrolment, as the case, may be, shall display conspicuously at his places of work the certificate of registration or the certificate of enrolment or a copy thereof.

9. Issue of duplicate copy of certificate.- If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced or becomes illegible, the holder of the certificate may apply along with a court-free stamp of rupee one to the assessing authority for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary,

issue to the holder of the certificate a copy of the original certificate, after stamping thereon the words "duplicate copy".

PART III

Returns, Notices and payment of tax

10. Commissioner to give a public notice.- The commissioner shall in the month of April every year give a publication in the news papers directing all persons liable to pay tax under the Act to get themselves registered or enrolled as the case may be (unless they are already registered or enrolled), and to furnish returns and pay the tax according to the provisions of the Act and these rules.

11. Returns and assessment.- (1) The return under sub-section (1) of Section 6 shall be furnished in Form-5.

(2) Before an order of assessment is made under clause (c) of sub-section (2) or under sub-section (3) of Section 7, the assessee shall be afforded a reasonable opportunity of showing cause against such assessment and for this purpose he shall be served with a notice in Form-12.

1[11-A. Payment of tax in advance.- The statement under sub-section (1) of Section 6-A shall be in Form 5-A and shall be sent in duplication to the assessing authority, within the time specified in Section 6-A.]

1. Rule 11-A inserted by Notification No. FD 8 CPT 95, dated 7-8-1995, w.e.f. 8-8-1995 (GSR 102)

12. Notice under Sections 5(6), 6(3) and 7(2)(a) or (3).- The notice under sub-section (6) of Section 5, under sub-section (3) of Section 6 or under clause (a) of sub-section (2) or sub-section (3) of Section 7, shall be issued by the assessing authority in Form-6.

13. Notice under Section 5(5) and 12.- The notice under sub-section (5) of Section 5 or under Section 12 shall be issued by the assessing authority in Form-7.

14. Notice of demand under Section 7(4) etc.- The Notice of demand under sub-section (4) of Section 7 and other demands, including any penalty or interest imposed under the Act, shall be issued by the assessing authority in Form-8.

15. Payment of Tax by employers.- An employer shall make payment of tax and interest and penalty (if any) by deposit of the requisite amount in the treasury by Challan in Form-9 in quadruplicate. The copies marked 'Original' and 'Duplicate' shall be returned to the employer duly receipted, of which the copy marked 'Duplicate' shall be submitted by the employer other than an officer referred to in Rule 16 to the assessing authority along with the return prescribed by Rule 16 to the assessing authority along with the return prescribed by Rule 11. An officer referred to in Rule 16 shall forward such receipted copies of challans marked 'Duplicate' to the assessing authority along with the statement prescribed in the said Rule.

16. Deduction of tax amount from the salary or wages of employees.- (1) The drawing and disbursing officer in the case of non-gazetted Government servants and the treasury officer or the pay and accounts officer, as the case may be, in the case of gazetted Government servants, shall be responsible for the deduction of due amount of tax from the pay bill of the employees. The deduction shall be made every month, and the pay or wages of such an employee for the month of February shall not be permitted to be drawn unless the tax due for the period March to February or part thereof or from the month in which the employee has attracted liability to pay the tax to February, as the case may be, has been fully deducted and a statement showing such deduction has been enclosed with the pay bill. The drawing and disbursing officer or the treasury officer, as the case may be, shall furnish to the assessing authority not later than the 30th April, a statement relating to the payment of salary made to the Government servants along with a certificate that the tax payable in respect of the employees for whom they drew or passed pay bill during the year immediately preceding has been deducted in accordance with the provisions of the Schedule to the Act. Such statement shall show the name of the employee, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(2) Notwithstanding the provisions contained in Rule 15 and sub-rule (1), the liability of an employee to pay tax shall not cease until the due amount of tax in respect of his has been fully paid to the Government account, and without prejudice to the aforesaid provisions, the said amount may be recovered from him if the employer or the assessing authority is satisfied that the amount has not been deducted from his salary or wages.

1[16-A. Rounded off of tax, etc.- The amount of tax including tax payable in advance, penalty or any other amount payable and the amount of refund due under the Act shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee consisting of a paise, then, if such part is fifty paise or more it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.]

1. Rule 16-A inserted by Notification No. FD 8 CPT 95, dated 7-8-1995 (GSR 102)

17. Collecting Agents to maintain an account of collection of tax, etc.- Every Collecting Agent shall maintain proper accounts of the tax and other amounts collected by him under the Act. He shall also maintain a register in Form-22 in which he shall enter the tax and other amounts as and when collected.

18. Employer to keep account of deduction of tax from salary of the employees.- Every employer liable to pay tax shall maintain a register in which shall be entered the amount of salary and wages paid to each of the persons in his employment and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the employee on account of the tax.

19. Payment of tax 1[filling of returns] by enrolled persons 2[and deduction of tax in the case of certain enrolled persons].- (1) A person enrolled under sub-section (2) of Section 5 and liable to pay tax shall make payment of tax within the period specified in sub-section (2) of Section 10 by paying the requisite amount into the treasury by challan in Form-9 in quadruplicate. The copies marked 'Original' and 'Duplicate' shall be returned to the person duly receipted of which the copy of marked 'Duplicate' shall be submitted by him to the assessing authority as proof of payment of tax:

- 1. Inserted by Notification No. FD 166 CSL 2007, dated 30-8-2007 and shall be deemed to have come into force w.e.f. 1-4-2007*
- 2. Inserted by Notification No. FD 149 CSL 2006, dated 17-8-2006 and shall be deemed to have come into force w.e.f. 1-4-2006*

3[Provided that the payment of tax may also be made in cash to the assessing authority or where the amount does not exceed rupees five hundred, to the Commercial Tax Inspector attached to the jurisdictional assessing authority. The receipts for such payments shall be issued in Form-23.]

- 1. Inserted by GSR 5, dated 5-1-1982, w.e.f. 14-1-1982.*

(2) Where payment of tax, interest and penalty (if any) is required to be made to a Collecting Agent appointed under Section 15 such payment shall be made within such time as may be notified by means of a paying-in-slip duly filled, in Form-10 in duplicate.

(3) The Collecting Agent shall credit to the treasury by challan in Form-9 in quadruplicate on or before the 10th of each month the amount of tax, interest and penalty collected by him during the preceding month under sub-rule (2) and forward the receipted copy of the challan marked 'Duplicate' to such authority as may be specified by the Commissioner along with a statement of collection in Form-14 signed and verified by him.

4[(3-A) Every enrolled person liable to pay tax shall furnish to the assessing authority within the time limit as specified in sub-section (2) of Section 10, a return in Form 4-A.]

- 4. Sub-rule (3-A) inserted by Notification No. FD 166 CSL 2007, dated 30-8-2007 and shall be deemed to have come into force w.e.f. 1-4-2007*

5[(4) The statement specified in sub-section (5) of Section 10 shall be in Form 24.

- 5. Sub-rules (4) and (5) inserted by Notification No. FD 149 CSL 2006, dated 17-8-2006 and shall be deemed to have come into force w.e.f. 1-4-2006*

(5)(a) The certificate specified in sub-section (7) of Section 10 shall be in Form 25 and shall be obtained by 1[the person] making deduction under sub-section (3) of Section 10 from the jurisdictional assessing authority on payment of one rupee per form.

- 1. Substituted for the words "the insurance company or bank or other financial institution" by Notification No. FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f. 1-4-2007*

(b) The certificate in Form 25 shall be issued within fifteen days from the end of the month in which deduction was made.

(c) Every such form so obtained by 2[the person] shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of revenue to the Government, resulting directly or indirectly from such loss, destruction or theft.

1.Substituted for the words "the insurance company or bank or other financial institution" by Notification No. FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

(d) Every insurance company or bank or other financial institute issuing certificate in Form 25 shall maintain for each year separately an account showing the certificates issued, in Form 26.

(e) If any Form 25 is lost, destroyed or stolen, the 3[the person] shall report the fact to the assessing authority within a week of such loss, destruction or theft and shall make appropriate entries in the register maintained in Form 26 and take such other steps including the furnishing of an indemnity bond and issue of public notice of the loss, destruction or theft as the assessing authority may direct.

1.Substituted for the words "the insurance company or bank or other financial institution" by Notification No. FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

(f) Any insurance company or bank or other financial institution who has obtained Form 25 shall not either directly or any other person, transfer the same to another person.

(g) As soon as a report is received from 4[the person] regarding the loss, destruction or theft of Form 25, the assessing authority shall within ten days, report to the jurisdictional Joint Commissioner of Commercial Taxes and also to take action to notify such loss, destruction or theft in the Official Gazette.

1.Substituted for the words "the insurance company or bank or other financial institution" by Notification No. FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

(h) The register maintained in Form 26 along with Form 25 shall be open for inspection by the assessing authority or any other officer empowered under Section 21.

(i) Any unused declaration form held in stock with 1[a person] shall be surrendered to the assessing authority on discontinuance of business by 2[the person].]

1.Substituted for the words "an insurance company or bank or other financial institution" by Notification No. FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

2.Substituted for the words "the insurance company or bank or other financial institution" by Notification No. FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

**3[PART III-A
Filling of statements, returns and payments through Banks**

19-A. Procedure to file statements, returns and payments through Banks.- (1) The tax payable and any other amount due under Section 3,4,5,6,6-A and any other provision of the Act read with Rules 11, 11-A, 15, 19 and any other Rule, may be paid into the State Bank of India or its associate Bank or any other Bank approved by the Reserve bank of India and specified by the Government, in Form 9-A along with prescribed statements and returns and subject to the stipulations specified under the relevant provisions of the Act and the Rules.

(2) Every payment made under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 or under the relevant rules into the State Bank of India or its associate Bank or any other Bank approved by the Reserve Bank of India and specified by the Government, shall be through a Challan in Form 9-A and the Challan may be obtained from the office of the Assessing Authority or the Bank.

(3) Challan in Form 9-A shall be filled up in quadruplicate and the copy marked "original" shall be returned to the dealer duly receipted as proof of payment, and copy marked as "duplicate" shall be sent to the Assessing Authority, and such copy marked as "triplicate" shall be sent to the Treasury by the Bank and the copy marked "quadruplicate" shall be retained by the bank.]

1. Part III-A and Rule 19-A instered by Notification No.FD 8 CPT 2004, dated 30-9-2004, w.e.f. 1-10-2004

**PART IV
Appeals**

20. Appeal to the Joint Commissioner.- (1) Every appeal under Section 16 to the Joint Commissioner shall be in Form-18 and shall be verified in the manner specified therein.

(2)The appeal may be sent to the appellate authority by registered post or may be presented to the authority or to such other officer as the appellate authority may appoint in this behalf, by the appellant or by his authorised agent or a legal practitioner or an accountant or sales tax practitioner duly authorised by the appellant in writing.

21. Appeal to Appellate Tribunal.- An appeal under Section 17 to the Tribunal shall be in Form-19 and shall be verified in the manner specified therein.

22. Appeal to the High Court.- An appeal to the High Court under sub-section (4) of Section 18 shall be in Form-20 and shall be verified in the manner specified therein.

1[22-A. Revision petition to the High Court.- (1)(a) Every petition under sub-section (1) of Section 18-A to the High Court shall be in Form-20-A and shall be verified in the manner specified therein;

(b) The petition shall be accompanied by a certified copy of the order of the Appellate Tribunal.

(2) Every application for review under sub-section (7) of Section 18-A to the High Court shall be in Form-20-B and shall be verified in the manner specified therein.]

1. Rule 22-A inserted by GSR 216, dated 12-9-1985, w.e.f. 12-9-1985.

PART V Miscellaneous

23. Action for default by an enrolled person.- (1) If it comes to the notice of the assessing authority that a person enrolled under sub-section (2) of Section 5 has failed to pay the amount of tax due from him, in the manner laid down in Rule 19, he shall serve on that person a notice in Form-13 requiring him on a date specified in the notice, to attend in person or through an authorised representative for showing cause regarding non-payment of tax. After giving such a person a reasonable opportunity of being heard and after holding such inquiry as may be deemed fit, or otherwise, if the assessing authority is satisfied that the tax is payable but it has not been paid, that authority shall serve a notice of demand in Form-16 on that person or his representative to pay the amount within fifteen days of the receipt of the notice.

(2) If a person, liable to pay tax has wilfully failed to get himself enrolled, then without prejudice to the action that may be taken against him under sub-section (5) of Section 5, the assessing authority shall after giving that person a reasonable opportunity of being heard and after such inquiry, as may be deemed fit, or otherwise, assess the tax due to the best of its judgment and serve on him a notice of demand in Form-17 to pay the tax within fifteen days of the receipt of the notice. Notice of hearing in such case shall be issued by the assessing authority in Form-11. The notice under sub-section (6) of Section 5 in respect of persons liable for enrolment shall also be in Form-11.

24. Notice under Section 8 or 9.- Notice under Section 8 or 9 shall be issued in Form-14.

25. Treasury Officer to forward quadruplicate copies of Challans to the Government Computer Centre.- The receipted copies of challans in Form-9 marked 'Quadruplicate' in respect of each month shall be forwarded by the officer-in-charge of the Treasury to the Government Computer Centre, Bangalore within the 15th of the succeeding month.

26. Shifting of place of work.- (1) If the holder of a certificate of registration or a certificate of enrolment in one area shifts his place of work to another area, he shall within fifteen days of such shifting, give notice thereof to the assessing authority from whose office the certificate was issued, and shall, at the same time, send a copy of such notice to the assessing authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

27. Service of notices.- (1) Notices under the Act or the rules made thereunder may be served by any of the following methods, namely:-

- (i) by delivering or tendering a copy of the notice to the addressee or nay adult member of his family residing with him or to a person regularly employed by him; or
- (ii) by Registered post:

Provided that, if upon an attempt having been made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that the addressee is keeping out of the way for the purpose of avoiding service or that, for any other reasons, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's place of work or residence last notified by him and such service shall be deemed to have been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in clause (i) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice.

(3) When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1), the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's place of work or residence is or was located was identified and in whose presence the copy was affixed. The serving officer shall also obtain the signature or thumb impression of the person identifying the addressee's place of work or residence to his report.

(4) The authority under whose orders the notice was issued shall, on being satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record the fact and make an order to that effect.

(5) If the authority is not satisfied that the notice has been properly served, he may after recording an order to that effect, direct the issue of a fresh notice.

28. Grant of copies.- (1) If any assessee wants to have a certified copy of a document filed by him or of an order concerning him passed by any authority, he shall make to the authority concerned an application bearing adhesive Court-fee stamp of the value of twenty-five paise for

an ordinary copy or such stamp of the value of rupee one and twenty-five paise for a copy which he desires to be supplied within two days applying for the same.

(2) On receipt of the application, the said authority shall inform the applicant of the amount of Court-fee stamps required, under the provisions of sub-rule (3) for supply of the copy. After the requisite amount of Court-fee stamp is furnished by the applicant, the said authority shall cause a certified copy of the document or order to be prepared and granted to the applicant.

(3) Additional fee in the shape of Court-fee stamp shall be payable for the grant of copies at the rates given below:-

- | | |
|--|--------------------|
| (a) Copying fee for the first 200 words or less of the documents | Seventy-five paise |
| (b) For every additional 100 words or Fraction thereof. | Forty paise |

¹[**28-A. Fee for clarification of rate of tax.**- (1) The fee payable for seeking clarifications under sub-section (2) of Section 14-A shall be one hundred rupees.

(2) The fee specified in sub-rule (1) shall be paid by way of Crossed Demand Draft drawn in favors of Commissioner of Profession Tax in Karnataka, Bangalore.]

1. Rule 28-A inserted GSR 48, dated 30-3-1996, w.e.f. 1-4-1996

29. refund of tax.- Where the assessing authority receives an application for refund of tax under Section 22 he shall, if he is satisfied that a refund is due to the applicant in terms of the provisions of the said Section, record an order showing the amount of refund due and shall issue to the applicant a refund payment order in Form-21.

²[**30. Offences and composition of offences.**- (1) The assessing authority may institute prosecution in respect of an offence specified in Section 23 in a Court, not inferior to that of a Magistrate of the First Class.

(2) The assessing authority shall exercise the powers specified in Section 26 in respect of such offence subject to the control and direction of the Joint Commissioner.]

2. Rule 30 substituted by Notification No. FD 149 CSL 2006, dated 7-8-2006 and shall be deemed to have come into force w.e.f. 1-4-2006

Procedure for Recovery

1. Part VI inserted by Notification No. FD 149 CSL 2006, dated 7-8-2006 and shall be deemed to have come into force w.e.f. 1-4-2006

31. Definitions.- In this Part, unless the context otherwise requires.-

- (1) **“Certificate”** means a certificate of default of payment of tax received by the Tax Recovery Officer;
- (2) **“Defaulter”** means the person named in the certificate;
- (3) **“Execution”** in relation to a certificate, means recovery of arrears in pursuance of the certificate;
- (4) **“Movable property”** includes growing crops;
- (5) **“Share in a property”** includes stock, debentures or bonds;
- (6) **“Tax Recovery Officer”** means the assessing authority or any other officer authorized by the Commissioner to exercise powers under clause (b) of sub-section (1) of Section 13 or under clause (aa) of sub-section (3) of Section 13 of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957).

32. (1) Where a person is in default, or is deemed to be in default, in making a payment of tax or any other amount due under the Act, the authority concerned may forward to the jurisdictional Tax Recovery Officer a certificate in Form 27.

(2) The authority concerned shall forward a certificate in Form 27, in respect of any additional amount that becomes due in cases where a certificate in Form 27 has already been issued and the amount due covered by such certificate is not recovered fully, to the Tax Recovery Officer to whom such certificate was forwarded earlier notwithstanding that the additional amount or total amount due exceeds the limit specified in sub-rule (1).

(3) The Tax Recovery Officer, on receipt of the certificate in Form 27, shall proceed to recover from such defaulter the amount specified therein in accordance with the provisions in this Part.

(4) The authority concerned may issue a certificate under sub-rule (1) notwithstanding that, proceedings for recovery of the amount by any other mode has been taken.

33. When a certificate has been received by the Tax Recovery Officer, he shall cause to be served upon the defaulter a notice in Form 28 requiring the defaulter to pay the amount specified in the Certificate within fifteen days from the date of service of the notice .

34.(1) The certificate shall not be executed until the period of fifteen days has elapsed since the date of the service of the notice.

(2) where the Tax Recovery Officer is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable property as would be liable to attachment or distraint in execution of a decree of a Civil Court, and that the realization of the amount of the certificate would in consequence be delayed or obstructed he may at any time, for reasons to be recorded in writing, attach to or distrain on the whole or any part of such property.

(3) If such defaulter furnishes security to the satisfaction of the Tax Recovery officer, such attachment or distraint shall be cancelled from the date on which such security is accepted by the Tax Recovery Officer.

35. If the amount mentioned in the notice is not paid within the time specified therein the Tax Recovery Officer shall proceed to realize the amount by:-

- (1) Attachment or distraint and sale of the defaulter's moveable property; and
- (2) Attachment and sale of the defaulter's immovable Property.

36. There shall be recoverable in the proceedings in execution of every certificate:-

- (1) Interest at the rate of six per cent per annum from the day Commencing after the end fifteen days from the date of Service of notice in Form 28; and
- (2) all charges incurred in respect of :-
 - (a) the service of notice upon the defaulter to pay the arrears, warrants and other processes, and
 - (b) all other proceeding taken for realizing the arrears.

37.(1) Where property is sold in execution of a certificate, there shall vest in the purchaser merely the right, title and interest of the defaulter at the time of the sale, even though the property itself is specified.

(2) Where immovable property is sold in execution of a certificate, and such sale has become absolute, the purchaser's right, title and Interest shall be deemed to have vested in him when the property is Sold, and not from the time when the sale becomes, absolute.

38. No suit shall be maintained against any person claiming title under a purchase certificated by the Tax Recovery Officer in the manner laid down in this part on the ground that the purchase was made on behalf of the plaintiff or on behalf of someone through whom the plaintiff claims.

39.(1) wherever assets are realized, by sale or otherwise in execution of a certificate, the amounts so realized shall.-

- (a) first, cover the cost incurred by the authority concerned;
- (b) next, be paid to the authority concerned for the amount due under the certificate in execution of which the assets were realized;
- (c) next be paid to authority concerned for any other amount due under the Act or these rules; and
- (d) any balance, be paid to the defaulter.

(2) If the defaulter disputes any claim made by the authority concerned to receive any amount referred to in clause (c) above, the Tax Recovery Officer shall resolve the dispute.

40.(1) Except as otherwise expressly provided in the Act and these rules, every question arising between the authority concerned and the defaulter or their representatives relating to the execution, discharge or satisfaction of a certificate, or relating to the confirmation or setting aside of a sale held in execution of such certificate, shall be resolved by the order of the Tax Recovery Officer before whom such question arises.

(2) A suit may be brought in a Civil Court in respect of any such question upon the ground of fraud.

41. (1) all such property as is by the Code of Civil Procedure, 1908 (5 of 1908), exempted from attachment and sale in execution of a decree of a Civil Court, shall be exempted from attachment or distraint and sale under this part.

(2) The Tax Recovery Officer's decision as to what property is entitled to exemption shall be final.

42.(1) Where any claim is preferred, or any objection is made to the attachment, distraint or sale any property in execution of a certificate, on the ground that such property is not liable to such attachment, distraint or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection.

(2) The Tax Recovery Officer shall not investigate where he considers that the claim or objection was itself deliberately or unnecessarily delayed,

(3) where the property to which the claim or objection applies has been advertised for sale, the Tax Recovery Officers ordering the sale may post pone it pending the investigation of the claim or objection, upon such terms, security or otherwise.

(4) The claimant or objector must adduce evidence to show that

(a) in the case of immovable property, on the date of the service of notice issued under this part to pay the arrears, or

(b) in the case of movable property, on the date of the distraint or attachment,

he had some interest in , or was in possession of the property in question.

(5) Where, upon investigation, the Tax Recovery Officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter at the said date, it was in his possession, not on his own account or as his own property. But on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the Tax Recovery Officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from distraint or attachment or sale.

(6) Where the Tax Recovery Officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the Tax Recovery Officer shall disallow the claim.

(7) Where a claim or an objection is preferred, the party against whom an order is made may institute a suit in a Civil Court to establish the right which he claims to the property in dispute but subject to the result of such suit, the order of the Tax Recovery Officer shall be final.

43. (1) Where the amount due with costs and all charges and expenses, resulting from the attachment to or distraint on any property or incurred in order to hold a sale, are paid to the Tax Recovery Officer, or

(2) Where the certificate is cancelled, the attachment or distraint shall be deemed to be withdrawn, and in the case of immovable property, the withdrawal shall if the defaulter so desires, be proclaimed at his own expense, and a copy of the proclamation shall be affixed in the manner provided by this Part for a proclamation of sale of immovable property.

44. (1) Any deficiency of price which may happen on a resale, by reason of the purchaser's default, and all expenses resulting from such resale, shall be certified by the Tax Recovery Officer and shall, at the instance of either the authority concerned or the defaulter, be recoverable from the defaulting purchaser under the procedure provided under this Part.

(2) An application filed after fifteen days from the date of resale shall not be entertained.

45. (1) The Tax Recovery Officer may, in his discretion, adjourn any sale hereunder to a specified day and hour.

(2) Where a sale of immovable property is adjourned under sub-rule (1) for a longer period than one calendar month a fresh proclamation of the sale under this part shall be made unless the defaulter consents to waive it.

(3) Every sale shall be stopped if, before the lot is knocked down, the arrears and costs, including the costs of the sale, are paid to the Tax Recovery Officer.

46. (1) Where a notice has been served on a defaulter under Rule 56, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him, except with the permission of the Tax Recovery Officer, nor shall any Civil Court issue any process against such property in execution of a decree for the payment of money.

(2) Where an attachment has been made under this Part, any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other monies contrary to such attachment, shall be void as against all claims enforceable under the attachment.

47. Any officer or other person having any duty to perform in connection with any sale under this Part shall not, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

48. A sale under this Part shall not take place on a Sunday or other general holidays recognized by the State Government or any day which has been notified by the State Government to be a local holiday for the area in which the sale is to take place.

49. The Tax Recovery Officer may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties, and the authority to whom such application is made shall depute a sufficient number of police officers for furnishing such assistance.

Attachment or distraint and sale of movable property

50. The Tax Recovery Officer, attaching to or distaining on any movable property, shall prepare a warrant in Form 29 specifying the name of the defaulter, and the amount to be realized and cause a copy of the warrant to be served on the defaulter.

51. If, after service of the copy of the warrant, the amount is not paid forthwith, the Tax Recover Officer shall proceed to attach to or distrain on the movable property of the defaulter.

52. (1) Where any movable property, other than agricultural produce, proceeded against is in the possession of the defaulter, it shall be seized, and the Tax Recovery Officer shall keep the property in his own custody or the custody of one of his subordinates or arrange for its safe custody, and shall be responsible for due custody thereof.

(2) Where the property seized is subject to speedy and natural decay, or where the expense of keeping it in custody is likely to exceed its value, the Tax Recovery Officer may sell it forthwith.

53. Where the property proceeded against is agricultural produce, it shall be attached by affixing a copy of the warrant. -

(1) on the land on which such crop has grown, if such produce is a growing crop; or

(2) on the threshing floor, the place for treading out grain or the like, or fodder-stack, on or in which it is deposited, if such produce has been cut or gathered,

and another copy of the outer door or on some other conspicuous part of the house in which the defaulter ordinarily resides, or on the outer door or on some other conspicuous part of the house in which he carries on business or personally works for gain, or in which he is known to have last resided or carried on business or personally worked for gain, and the produce shall thereupon be deemed to have passed into the possession of the Tax Recovery Officer.

54. (1) Where agricultural produce is distrained, the Tax Recovery Officer shall make such arrangement for the custody, watching, tending, cutting and gathering thereof, and the authority concerned shall bear such amount as the Tax Recovery Officer shall require in order to defray the cost of such arrangements.

(2) Subject to such conditions as may be imposed by the Tax Recovery Officer in this behalf, either in the order of attachment or in any subsequent order, the defaulter may tend, cut, gather and store the produce and do any other act necessary for maturing or preserving it and, if the defaulter

fails to do all or any of such acts, any person appointed by the Tax Recovery Officer in this behalf may, subject to the like conditions, do all or any of such acts, and the costs incurred by such person shall be recoverable from the defaulter as if they were included in the certificate.

(3) Agricultural produce attached as a growing crop shall not be deemed to have ceased to be under attachment or to require re-attachment merely because it has been severed from the soil.

(4) Where an order for the attachment of a growing crop has been made at a considerable time before the crop is likely to be fit to be cut or gathered, the Tax Recovery Officer may suspend the execution of the order for such time as he thinks fit, and may, in his discretion, make a further order prohibiting the removal of the crop pending execution of the order of attachment.

(5) A growing crop which is not fit for storing shall not be attached under this rule within twenty days before the time at which it is likely to be fit to be cut or gathered.

55. (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of, any Court, shall be attached, and the attachment shall be made by a written order in Form 30 prohibiting-

- (a) in the case of a debit, the creditor from recovering the debt and the debtor from making thereof unit receipt of a further order from the Tax Recovery Officer;
- (b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;
- (c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the Tax Recovery Officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the proper officer of the corporation and in the case of other movable property, to the person in the possession of the same.

(3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the Tax Recovery Officer, and such payment shall be deemed as paid to the defaulter.

56. (1) where the property proceeded against is a decree of a Civil Court for the payment of money or for sale in enforcement of a mortgage or charge, it shall be attached, and attachment shall be made by the issue of a notice in Form 31 to the Civil Court requesting the Civil Court to stay the execution of the decree unless and until-

- (a) the Tax Recovery Officer cancels the notice; or
- (b) the authority concerned or the defaulter applies to the Court receiving such notice to execute the decree.

(2) Where a Civil Court receives an application under clause (b) of sub-rule (1), it shall, on the application of the authority concerned or the defaulter, and subject to the provisions of the Code of

Civil Procedure, 1908 (Central Act 5 of 1908), proceed to execute the attached decree, and apply the net proceeds in satisfaction of the certificate.

(3) The authority concerned shall be deemed to be the representative of the holder of the attached decree and to be entitled to execute such attached decree in any manner lawful for the holder thereof.

57. Where the property proceeded against consists of the share or interest of the defaulter in movable property belonging to him and another as co-owner, it shall be attached and the attachment shall be made by a notice in Form 32 to the defaulter prohibiting him from transferring the share or interest or charging it in any way.

58. Where the property is a negotiable instrument not deposited in a Court or in the custody of a public officer, it shall be distrained by the Tax Recovery Officer.

59. (1) Where the property proceeded against is in the custody of any Court or public officer, it shall be attached and the attachment shall be made by a Tax Recovery Officer by a notice in Form 33 to such Court or officer, requesting that such property, and any interest or dividend becoming payable thereon, should be held subject to his further orders.

(2) Where such property is in the custody of a Court and a question of title or priority arising between the authority concerned and any other person not being the defaulter, claiming to be interested in such property by virtue of any assignment, attachment or otherwise, shall be determined by such Court.

60. (1) Where the property proceed against consists of an interest of the defaulter being a partner in the partnership property, the Tax Recovery Officer may make an order charging the share of such partner in the partnership property and profits with such payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

61. In the case of distraint, the property seized shall be, as far as possible, proportionate to the amount specified in the warrant.

62. In the case of distraint of movable property by actual seizure, the Tax Recovery Officer shall, after seizing the property, prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept, and a copy of the inventory shall be delivered to the defaulter.

63. Attachment by seizure shall be made after sunrise and before sunset and not otherwise.

64. The Tax Recovery Officer may break open any inner or outer-door of any building and enter any building in order to seize any movable property, if he has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and he has notified his

authority and intention of breaking open if admission is not given, and he shall give all reasonable opportunity to women to withdraw.

65. The Tax Recovery Officer may direct that any movable property attached or distrained under this Part, or such portion thereof as may seem necessary to satisfy the certificate, shall be sold.

66. When any sale of movable property is ordered by the Tax Recovery officer, he shall issue a proclamation in Form 34 in the language of the District where the intended sale takes place, specifying the time and place of sale and whether the sale is subject to confirmation or not.

67. (1) A proclamation under Rule 66 shall be made public by the beat of a drum or other customary mode,

(a) in the case of property distrained.-

(i) in the village in which the property was seized or, if the property was seized in a town or city, in the locality in which it was seized; and

(ii) at such other place as the Tax Recovery Officer may direct; and

(b) in the case of property attached other than by distrain, in such places as the Tax Recovery Officer may direct.

(2) A copy of the proclamation shall also be affixed in a conspicuous part of the office of the Tax Recovery Officer.

68. Except where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, no sale of movable property under this Part shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days from the date on which a copy of the sale proclamation was affixed in the office of the Tax Recovery Officer.

69. (1) When the property to be sold is agricultural produce,

(a) sale shall be held if such produce is a growing crop, on or near the land on which such crop has grown; or

(b) sale shall be held if such produce has been cut or gathered, at or near the threshing floor or place of treading out grain or the like, or fodder-stack on or in which it is deposited; or

(c) the Tax Recovery Officer may direct that the sale to be held at the nearest place of public resort, if he is of opinion that the produce is thereby likely to sell to greater advantage.

(2) Where, on the produce being put up for sale.-

(a) a fair price in the estimation of the Tax Recovery Officer is not offered for it; and

(b) the owner of the produce, or a person authorized to act in his behalf, applies to have the sale postponed till the next day or, if a market is held at the place of sale, the next market day,

the sale shall be postponed accordingly, and shall be then completed, whatever price may be offered for the produce.

70. (1) Where the property to be sold is a growing crop and such crop is fit for storing but is not stored, the day of sale shall be so fixed as to make the crop ready for storing before the arrival of such day, and the sale shall not be held until the crop has been cut or gathered and is ready for storing.

(2) where the crop is not fit for storing or can be sold to a greater advantage in an unripe state, it may be sold before it is cut and gathered, and the purchaser shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending or cutting or gathering the crop.

71. The property shall be sold by public auction in one or more lots as the Tax Recovery Officer may consider advisable and, if the amount to be realized by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder of the lots.

72. (1) where movable property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the Tax Recovery Officer directs and, in default of payment, the property shall forthwith be resold.

(2) On payment of the purchase money, the Tax Recovery Officer shall grant a certificate specifying the property purchased, the price paid and the name of the purchaser and the sale shall become absolute.

(3) Where the movable property to be sold is a share in goods belonging to the defaulter and a co-owner, and two or more persons, of whom one is such co-owner respectively, bid the same sum for such property or for any lot, the bidding shall be deemed to be the bidding of the co-owner.

73. Any irregularity in publishing or conducting the sale of movable property shall not vitiate the sale, but any person sustaining substantial injury by reason of such irregularity at the hands of any other person may institute a suit in a Civil Court against him, for compensation, or if such other person is the purchaser, for the recovery of the specific property and for compensation in default of such recovery.

74. Notwithstanding anything contained in this Part, where the property to be sold is a negotiable instrument or a share in a corporation, the Tax Recovery Officer may, instead of selling it by public auction, sell such instrument or share through a broker.

75. Where the property attached to or distrained on is current coins or currency notes, the Tax Recovery Officer may, at any time during the continuance of the attachment or distraint, direct that such coins or notes, or a part thereof sufficient to satisfy the certificate, be paid over to the authority concerned.

Attachment and sale of immovable property

76. Attachment of the immovable property of the defaulter shall be made by an order in Form 35 prohibiting the defaulter from transferring or charging the property in any way and prohibiting all persons from taking any benefit under such transfer or charge, and a copy of the order of attachment shall be served on the defaulter.

77. The order of attachment shall be proclaimed at some place on or adjacent to the property attached by beat of drum or other customary mode, and a copy of the order shall be affixed on a conspicuous part of the property and on the notice board of the office of the Tax Recovery Officer.

78. Where any immovable property is attached under this Part, the attachment shall relate back to, and take effect from, the date on which the notice to pay the arrears, issued under this Part, was served upon the defaulter.

79. (1) The Tax Recovery Officer may direct that any immovable property which has been attached or such portion thereof as may seem necessary to satisfy the certificate, shall be sold.

(2) Where any immovable property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation, in Form 36 of the intended sale, to be made in the language of the district.

80. A proclamation of sale of immovable property shall be made after notice to the defaulter, and shall state the time and place of sale and shall specify, as fairly and accurately as possible.-

(1) the property to be sold;

(2) the revenue, assessed upon the property or any part thereof;

(3) the amount for recovery of which the sale is ordered; and

(4) any other thing which the Tax Recovery Officer considers is material for a purchaser to know, in order to judge the nature and value of property.

81. (1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode, and a copy of the proclamation shall be affixed on a conspicuous part of the property and also on a notice-board at the office of the Tax Recovery Officer.

(2) Where the Tax Recovery Officer so directs, such proclamation shall also be published in the Official Gazette or in a local newspaper, or in both, and the cost such publication shall be deemed to be part of the costs of the sale.

(3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Tax Recovery Officer, otherwise be given.

82. A sale of immovable property under Rule 79 shall not, without the consent in writing of the defaulter, take place until after the expiration of at least thirty days calculated from the date on which a copy of the proclamation of the sale has been affixed on the property or in the office of the Tax Recovery Officer, whichever is later.

83. The sale shall be by public auction to the highest bidder and shall be subject to confirmation by the Tax Recovery Officer.

84. (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five per cent of the amount of his purchase

money, to the Tax Recovery Officer, and in default of such deposit, the property shall forthwith be resold.

(2) The full amount of purchase money payable shall be paid by the purchaser to the Tax Recovery officer on or before the fifteenth day from the date of the sale of the property.

85. In default of payment within the period specified in sub-rule (2) of Rule 84, the deposit shall, after defraying the expenses of the sale, be forfeited to the Government by the Tax Recovery Officer, and the property shall be resold, and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

86. All persons bidding at the sale shall be required to declare if they are bidding on their principals, and in the latter case, they shall file their authority, and in default, their bids shall be rejected.

87. (1) Where immovable property has been sold in execution of a certificate, the defaulter, or any person whose interests are affected by the sale, may at any time within thirty days from the date of the sale, apply to the Tax Recovery Officer to set aside the sale, on his depositing,-

(a) for payment to the authority concerned, the amount specified in the proclamation of sale for the recovery of which the sale was ordered, with interest thereon at the rate of six percent per annum calculated from the date of the proclamation of sale to the date when the deposit made; and

(b) for payment to the purchaser, as penalty, a sum equal to five per cent of the purchase money.

(2) Where a person makes an application under Rule 88 for setting aside the sale of his immovable property, he shall not, unless he withdraws the application, be entitled to make or pursue an application under this rule.

88. (1) Where immovable property has been sold in execution of a certificate, the authority concerned, the defaulter or any person whose interests are affected by the sale, may, at any time within thirty days from the date of sale, apply to the Tax Recovery Officer to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by this Part or on the ground of a material irregularity in publishing or conducting the sale.

(2) A sale shall be set aside on any such ground, if the Tax Recovery Officer is satisfied that the applicant has sustained substantial injury by reason of the non-service or irregularity.

(3) An application made by a defaulter without depositing the amount recoverable from him in execution of the certificate shall be disallowed.

89. At any time within thirty days of the sale, the purchaser may apply to the Tax Recovery Officer to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

90. (1) Where no application is made for setting aside the sale under the foregoing rules, or where such an application is made and disallowed by the Tax Recovery Officer, the Tax Recovery Officer shall, if the full amount of the purchase money has been paid, make an order confirming the sale, and thereupon the sale shall become absolute.

(2) Where such application is made and allowed and where, in the case of an application made to set aside the sale on deposit of the amount and penalty and charges, the deposit is made within thirty days from the date of the sale, the Tax Recovery Officer shall make an order setting aside the sale.

(3) An order shall be made under sub-rule (2), after a notice of the application has been given to the persons affected thereby.

91. When a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with any penalty, deposited for payment to the purchaser, and such interest as the Tax Recovery Officer may determine, shall be paid to the purchaser.

92. (1) Where a sale of immovable property has become absolute, the Tax Recovery Officer shall grant a certificate in Form 37 specifying the property sold, and the name of the person who, at the time of sale, is declared to be the purchaser.

(2) Such certificate shall state the date on which the sale became absolute.

93.(1) Where an order for the sale of immovable property has been made, if the defaulter can satisfy the Tax Recovery Officer that there is a reason to believe that the amount of the certificate may be raised by the mortgage or lease or private sale of such property, or some part thereof, or of any other immovable property of the defaulter, the Tax Recovery Officer may, on the defaulter's request in writing, postpone the sale of the property comprised in the order for sale, on such terms and for such period as he thinks proper, to enable him to raise the amount.

(2) In such a case.-

- (a) the Tax Recovery Officer shall grant a certificate to the defaulter, authorizing him, Within a period to be specified therein, and notwithstanding anything contained in this Part, to make the proposed mortgage, lease or sale;
- (b) all monies payable under such mortgage, lease or sale shall be paid, to the Tax Recovery Officer; and
- (c) a mortgage, lease or sale under this rule shall become absolute after it is confirmed by the Tax Recovery Officer.

94. Every resale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period herein before provided for the sale.

95. Where the property sold is a share of undivided immovable property, belonging to the defaulter and a co-sharer, and two or more persons, of whom one is such co-sharer, respectively bid the same sum for such property or for any lot, the bid shall be deemed to be the bid of the co-sharer.

96. Every Tax Recovery Officer, or others acting under this Part, shall have the powers of a Civil Court while trying a suit, for the purpose of receiving evidence administering oaths, enforcing the attendance of witness and compelling the production of documents.

97. (1) An appeal from any original order passed by the Tax Recovery Officer under this Part not being an order which is final, shall lie to the jurisdictional Joint Commissioner authorized by the Commissioner in this behalf.

(2) Every appeal under this rule must be made within thirty days from the date of the order appealed against.

(3) Pending the decision of any appeal, execution of the certificate may be stayed if the appellate authority so directs.

98. Any order passed under this Part may, after notice to all persons interested, be reviewed by officer who made the order, or by this successor-in-office, on account of any mistake apparent from the record.

99. Where any person has, under this Part, become surely for the amount due by the defaulter, he may be proceeded against under this Part as if he were the defaulter.

100. Nothing in this Part shall affect any provision of the Act under which the tax is a first charge upon any asset.

FORM 1

[See Rule 3(1)]

Application No.....

Under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

I hereby apply for a Certificate of Registration under the above mentioned Act as per particulars given below-

SL NO.	Particulars	
1	Name of the Applicant	
¹ [2	(i) Nature of the profession, trade, etc.:	
	(ii) Nature of the Profession , Trade, etc.:	
	(iii) Full postal address and telephone Nos. of the main place of work: (iv) Full postal address and telephone Nos. of the main place of work:	
3	Class of employer:- Individual-1, Partner-2, Firm-3, Company-4, Corporation-5, Society-6, Club and Association-7, Others specify-8	
4	Status of person signing this Form:- Proprietor-1, Partner-2, Principal Officer-3, Agent-4, Manager-5, Director-6, Secretary-7, Others specify-8	
The above statements are true to the best of my knowledge and belief.		
Date:-		Signature with Status
Registration No.		
		Signature of the issuing Officer
Date of Issue		

ACKNOWLEDGEMENT
(Particulars of name and address to be filed in by application)
Received an application for Registration in Form-1

From _____ Application No.....
Name- _____
Address _____
Date- _____ Signature of the receiving Officer.

Sl No.2 and entries relating thereto substituted by Notification No.FD 166 CSL 2007, dated 30-8-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

¹[FORM 1 –A
[See Rule 3(1), 4(1) and 6(2)]
COMBINED APPLICATION FORM

To
The Registering Authority.....
..... I, Son/Daughter/Wife ofon behalf of the dealer carrying on business whose particulars are given below hereby apply for registration under section 10 of the Karnataka Sales Tax Act,

1957 and Section 4 of the Karnataka Tax on entry of Goods Act 1979 and Section 5 of Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

1.Name of the dealer with Trade Name and full Postal Address: (i) Registered/ Corporate Office:

Tel: Fax: E-mail:

(ii) Local Office:

Tel: Fax: E-mail:

2. Full Address of the Factory:

Tel: Fax: E-mail:

3.Name and Address of the person applying for Registration and his/her Status:

4. Name, Address, Telephone No. and Details of the Proprietor/Partners/Directors and others with details of immovable property possessed by the proprietor/individual partners/firm/company and others:

Name	Status	Date of Birth and Age	Father's Name/Husband Name/Wife Name	Present Address	Residential address
(1)	(2)	(3)	(4)	(5)	(6)

Permanent address	Telephone No.Off/Res	Fax/Email	Description of building/land	Extent of interest in the business
(7)	(8)	(9)	(10)	(11)

1.Form 1-A inserted by Nofjfication No.FD 5CPT 2002, dated 22-6-2002, w.e.f. 22-6-2002

Details of immovable

Survey No.(for land) House No.	Extent	Location/address	Ownership (Exclusive/joint)	Name and address and Telephone No. of witness, who should be able to identify these person

(12)	(13)	(14)	(15)	(16)

4(a) Category of the Chief Promoter: NRI/Woman/SC/ST/BC/Minority.

5. Details of head of the Unit/Application/Authorised Signatory:

SL NO	Name	Designation	Residential address	Telephone No.Off/Res	Fax/Email

6. Constitution of the Firm/ : Proprietorship/Partnership/Private Limited Company/Other if any

7. Scale/Size of business : SSI/ Medium/Large

8. Name of the products proposed to be manufactured /Services offered:

SL NO	Products/By-products/Services	Installed Capacity (per annum)
1		
2		
3		
4		
5		

(Rs. In Lakhs)

9. Proposed investment: Land Building P&M Wkg. Capital Total

10. Extent of land : Own Agricultural.....sq.Mtrs./Ft
 Industrially converted..... sq.Mtrs./Ft
 KIADB-Applied.....sq.Mtrs./Ft
 Rentedsq.Mtrs./Ft

11. Expected date of commencement of production /business:

12. Power requirement: KPTCL Captive Generation Others, Total if any

13. Water requirement: Industrial use.....K. ltrs
 Domestic useK. ltrs
 Total water requirement per day.....K. ltrs

14. Proposed employment :

15. Expected employment :

16. Particulars of PRC/PMT/IEM/LT/IL (Copy to be enclosed):

No. and Date	Issuing Authority	Validity Period
(1)	(2)	(3)

17. Particulars of all other places of business/sales outlets/branches/go downs/warehouses etc.:

SL NO	Type of business (Branches/go downs/warehouses, etc.	Name and full Address	Tel.No	Fax	E-mail
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					

Details of branches, go downs, sales outlets outside the State of Karnataka, with full address and Telephone Numbers

18. Type of business : (i) Manufacturer:
(ii) Services:
(iii) Others:

19. Particulars of Bank Account:

Sl no	Bank	Branch	Address	A/c. No.
(1)	(2)	(3)	(4)	(5)

20. Particulars of maintenance of accounts:

- (a) Language used : English/Kannada/Hindi/Others
(b) Accounting Year : Jan-Dec/Apr-Mar/Jul-Jun/Any other period
(c) Periodicity of closure : Monthly /Qrty/H,Yiy./Yly

21. Description of scheduled goods likely to be dealt in under the KTEG Act

22. Particulars of any other business in which proprietor/Partner/Director etc. having interest at present and in the past:

Name and full address of the Business	KST Regn No.	Capacity in which interested	In case of past interest date of elinquishing the position
	No. Date: Circle:		

23. Class of Employer:

- i. Individual
- ii. Partner
- iii. Firm
- iv. Company
- v. Corporation
- vi. Others (Specify)

24.No. of workers engaged in the factory :

25.No. of employees in the establishment:

26. Details of business premises and if shared with others, the details of other dealer with name, address, style of business and KST R.C. No. :

27. Details of antecedents of the dealer as Proprietor/Partner/Director, should indicate whether they were in business earlier as employees, partner, proprietor, ect. and date of relinquishing the post, closure of business, etc.

28. Whether copies/originals of following documents are filed:

Yes/No Details (Name of the Department)

1. Ration Card :
2. Census :
3. Form 26 :
4. Date of Birth :
5. Purchase deed/sale or lease deed of business premises:
6. Rental details of Business:
7. Lease deed :
8. Partnership deed:
9. Memorandum of articles:
10. Licence obtained from any other department connected with the business (Licence/Account No.of Income-tax, Central Excise, State Excise, Shops and Establishments, etc.)
11. Is the applicant connected with any other business present/past:
12. Two copies of recent passport size photograph of the person signing and verifying the application to be affixed
29. Details of enrolment under KTPTC & E Act, 1976
(to be filled in by the Registering Authority)
- 30.The names and address of two respectable persons in the applicants area whom the department may contact to ascertain his standing and status

Name	Office Address and Phone No.	Residential Address and Phone No,
1.		
2.		

31. Enclosed DD/Crossed cheque/ Treasury challan for Rs..... Bearing No..... of Bank/Treasury..... towards registration and for Rs..... bearing No..... of Bank/Treasury towards Enrollment.

32. Reference No. of approval by the SHLCC/SLSWCC/DLSWCC

DECLARATION

I, Son/Daughter/Wife of Hereby declare that to the best of my knowledge and belief the information furnished in this application are true and correct. In case any information is proved to be incomplete and untrue I would be liable for legal consequences thereof.

Name and Address and signature of the person signing with status and relationship to the dealer (here state whether Proprietor, Manager, Director, Partner, etc.)

Place:

Date:

Signature.

FORM 2
[See Rules 4(1) and 6(2)]

Application No.....

Application for Certificate Of Enrolment/Revision of Certificate of Enrolment under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

I hereby apply for a Certificate of Enrolment/Revision of Certificate of Enrolment under the above mentioned Act as per particulars given below-

1.Name of the Applicant
2.Full Postal Address
3.Date of birth and age
4. Profession, Trade or Calling
5.Period of standing in profession in years and months
6.No. of other palces of works (please give the address of the places on the reverse)
7.Annual turnover of all sales/purchases
*8.No.of workers engaged in the factory
*9.No.of employees in the Establishment
*10.If Co-operative Society whether State Level, District level or Taluk level
*11.No.of vehicles for which permit under M.V. Act is held: 3 Wheelers
Trucks and Buses
Total
*12. Enrolment No. of previous certificate, if any
*13. Grounds on whichever is applicable.

*Please fill up whichever is applicable.

To be filled in by persons covered by SL .No 2,3 and 8 of the Schedule.

The above statements are true to the best of my knowledge and belief.

Date:

Signature with Status

(FOR OFFICE USE ONLY)

Enrolment No.

Date of Enrolment

Signature of Issuing Officer

ACKNOWLEDGMENT

(Particulars of name and address to be filled by Applicant)

Received an application for Enrolment in Form

From

Name:

Address:

Application No.....

Date.....

Signature of Receiving Officer

FORM 3

[See Rule 3(2)]

**Certificate of Registration issued under Karnataka Tax on Professions, Trades, Callings and
Employments Act, 1976**

Registration No.

Date of Registration.....

This is to certify that the known as And located at has
been registered as an Employer under the above mentioned Act.

Return in the prescribed form shall be furnished by the employer in respect of each month
separately. The tax shall be payable monthly with the return and receipted challan in token of payment
of the tax shall be attached to the return.

Office Seal

Place:

Date:

Signature.

¹FORM 4
[See Rule 4(4)]

Certificate of Enrolment issued under Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976.

Enrolment No.....

Date of enrolment.....

This is to certify that (name of proprietor/partners/others).....engaged in the profession/Trade/Calling (name and style of business/profession)..... Located at (Place of business/profession)..... has been enrolled under the above mentioned Act.

The holder of the certificate has additional places of work (branches), at the following address in the State.

- 1.
- 2.

The holder of the certificate shall pay the tax at the rates specified in the schedule to the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 or at such rates as may be revised from time to time on or before the 30th April of every year/on or before thirty days from the date of first enrolment in the manner prescribed under Rule 19 of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976.

Office Seal

Place:

Date:

Signature

Designation

1. Form 4 substituted by Notification No. FD 140 CSL 2010, dated 9-7-2010 w.e.f. 9-7-2010

***NOTE:** 1.Professions Tax is also payable for each branch as per Explanation to Section 2(h) read with Explanation VI to the schedule of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976.

2. Professions Tax is not payable by an individual who has attained the age of sixty-five years.]

Return to be furnished by an enrolled person/ employee under section 10(1) of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

I.

1. Return for the year ending on
2. Name of the enrolled person
3. Full address and Telephone No.
4. Enrollment Certificate No.
5. Profession, Trade, etc. (Specify):
6. Amount of tax payable/paid vide Ch.No.....
Date.....on.....Bank/Cash Receipt
No.....Date-----

II. Details of exemption claimed in respect of any partners who have paid tax in other firms or exempt senior citizens or in any other capacity:

1. Name of the person
2. Full address and Telephone No.
10. Class of enrolled person (whether individual, partnership firm, company, and others, etc.) (Specify):
11. Enrollment Certificate No.
12. VAT No.
13. Payment details, cheque No./ Cash receipt No.
14. Office in which the payment is made.

I,..... certify that the information furnished above is true to the best of my knowledge and belief.

Place:

Date:

Signature and Designation.]

1. Form 4-A inserted by Notification No. FD 166 CSL 2007, dated 30-08-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

²[FORM 5

[See Rule 11]

Return of tax payable by employer under sub-section (1) of Section 6 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

1. Return of Tax payable for the year ending on
2. Name of the Employer.....
3. Address.....
4. Registration Certificate No.....
5. Tax paid during the year is as under.....

Sl no	Month	Tax deducted	Tax paid	Balance Tax	Paid under Challan No. & date
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					

6. Total tax payable for the year ending.....
7. Tax paid as per monthly statement.....
8. Balance tax payable.....
9. Balance tax paid under Challan No.....Date.....

1. Form 5 substituted by Notification No.FD 8 CPT 95, dated 7-8-1995, w.e.f. 8-8-1995 (GSR 102)

I certify that all the employees who are liable to pay the tax in my employ during the period of return have been covered by the foregoing particulars. I also certify that the necessary revision in the amount of tax deductible from the salary or wages of the employees on account of variation in the salary or wages earned by them has been made where necessary.

I, Shri..... solemnly declare that the above statements are true to the best of my knowledge and belief.

Place:

Signature
(Employer)

Date:

Status

(FOR OFFICIAL USE)

The return is accepted on verification

Tax assessed

Rs.....

Tax Paid

Rs.....

Balance Rs.....
Assessing Authority.

Note- Where the return is not acceptable separate order of assessment should be passed.

**¹[FORM 5-A
[See Rule 11-A]**

Statement of tax payable by employer under sub-section (1) of Section 6-A

1. Amount of tax payable for the month ²(or quarter) ending on
2. Name of the Employer.....
3. Address.....
4. Registration Certificate No.....
- ³5. Number of employees during the month or quarter in respect of whom the tax is payable is as under:-

1. *Form-5A inserted by GSR 102, dated 7-8-1995, w.e.f. 8-8-1995*
2. *Inserted by GSR 48, dated 30-3-1996, w.e.f. 1-4-1996*
3. *Item 5 and entries relating there to substituted by Notification NO. FD 166 CSL 2007, dated-30-8-2007 and shall be deemed to have come into force w.e.f. 1-4-2007*

Employees whose monthly salary or wages or both are	Number of employees	Rate of Tax per month	Amount of Tax deducted
(1)	(2)	(3)	(4)
(a) Less than Rs.3,000		Exempted	
(b) Not less than Rs.3,000 but less than Rs.5,000		⁴ [Exempted]	
(c) Not less than Rs.5,000 but less than Rs.8,000		⁵ [Exempted]	
(d) Not less than Rs.8,000 but less than Rs.10,000		⁶ [Exempted]	
(e) Not less than Rs.10,000 but less than Rs.15,000		Rs.150	
(f) Not less than Rs.15,000 and above		Rs.200	
Total			

Add interest if any payable under Section 11(2) of the Act
Grand total

Amount paid under Challan No..... dated.....

I Certify that all the employees who are liable to pay the tax in my employ during the period of statement have been covered by the foregoing particulars. I also certify that the necessary revision in the amount of tax deductible from the salary or wages earned by them has been made where necessary.

I, Shri..... Solemnly declare that the above statements are true to the best of my knowledge and belief.

Place:

Signature

(Employer

Date:

Status)

-
- 1. Substituted for the letters and figures "Rs.30" by Notification No.FD 140 CSL 2010, dated 9-7-2010, w.e.f. 9-7-2010*
 - 2. Substituted for the letters and figures "Rs.60" by Notification No.FD 140 CSL 2010, dated 9-7-2010, w.e.f. 9-7-2010*
 - 3. Substituted for the letters and figures "Rs.100" by Notification No.FD 140 CSL 2010, dated 9-7-2010, w.e.f. 9-7-2010*

FORM 6

[See Rule 12]

Notice of hearing to an employer under sub-section (6) of Section 5, sub-section (3) of Section 6, clause (a) of sub section (2) of Section 7 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

To

.....
.....
.....

Registration Certificate No.

(If any).....

(a)Where being liable to registration you have deliberately given false information in your application under Section 5;

I hereby give you notice to attend in person or through an authorised representative and show cause why a penalty not exceeding rupees one thousand should not be imposed upon under sub-section (6) of section 5.

(b)Whereas I am not satisfied that the returns furnished by you for the month/period
is/are correct and complete;

I hereby give you notice to attend in person or through an authorised representative, along with the accounts, papers and other evidence in support of your return/s.

(c)Whereas you have wilfully failed to get yourself registered/having been registered you failed to file the return/s within the required time, for the month/period

I hereby give you notice to attend in person or through an authorised representative and show cause why a penalty not exceeding rupees five for each day of delay should not be imposed upon you.

I hereby give you notice to attend in person or through an authorised representative, along with the accounts and other evidence relating to your employees and the monthly gross expenditure, incurred over the disbursement of salaries and wages to them.

Please take notice that ex-parte orders may be passed in the event of default to appear personally or through an authorised representative on..... at

(SEAL)

Place:

Date:

Signature

Designation

Note:- Strike out whichever is not applicable.

FORM 7
[See Rule 13]

Notice for showing cause under sub-section (5) of Section 5 or Section 12 of the Karnataka Tax on Professions, Trades, Callings and Employments Act,1976

To

.....
.....
.....(Address)

Whereas being a registered employer/enrolled person, you have failed to pay the tax within the required time;

You are hereby given notice to show cause why a penalty of Rs..... should not be imposed on you according to law;

Whereas being liable to registration/enrolment under Section 5 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, you have failed to apply for a certificate of Registration/Enrolment within the required time;

You are hereby given notice to show cause why a penalty not exceeding Rs.20-00/Rs. 5-00 for each day of delay should not be imposed on you according to law.

Please take notice that the cause shown by you will be heard by the undersigned on

At

(SEAL)

Place:

Signature

Date:

Designation

Note:- Strike out whichever is not applicable.

FORM 8

[See Rule 14]

Notice of demand for payment of tax/interest/penalty under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

To

.....
.....
.....

Registration Certificate No

Enrolment Certificate No

Please take notice that

Whereas your

Assessment

Appeal

Revision

Rectification

Penalty

Proceedings for the period has been duly disposed of under Section/under Rule you are hereby directed to deposit the following amount in the Government Treasury within 15 days of receipt of this notice:-

(i)	Tax assessed	Rs.	Rs.
(ii)	Interest payable, if any		
		Rs.	Rs.
(iii)	Penalty, if any		

Total:

Less amount already paid,
if any

Net Demand/Excess
amount in words

(SEAL)

Place:

Date:

Signature

Designation

**FORM 9
CHALLAN**

**ORIGINAL
(For the Payer)**

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

"028 Other Taxes on Income and Expenditure-I Tax on Professions, Trades, Callings and Employments/II Tax on Professions, Trades and Callings/III Tax on Employments /III Other Receipts*".

Challan of tax, interest, penalty and composition money paid to the
Treasury/Sub-Treasury/Branch of the State Bank of India/Reserve Bank of India..... for the period
from to

Payment on Amount
account of *(in figures)

By whom tendered

Rs. Ps.

.....

.....

Name and address of the person on whose
behalf money is paid

(a) Tax

(b) Interest

(c) Penalty under section

(d) Composition money

.....

.....

Total

(1) Registration Certificate No.

or

(2) Enrolment Certificate No,

Rupees (in words).....

Date:

Signature of Depositer

**Registered persons to strike off (I) and enrolled persons to strike off (II).*

**Enter Tax, interest, penalty and composition money separately.*

(For use in the Treasury)

1. Received payment of Rs(in figures) Rupees in words
2. Date of entry Challan No

.....
Treasurer

.....
Accountant

.....
Treasury Officer/
Agent or Manager

**FORM 9
CHALLAN**

DUPLICATE

(To be sent to the Profession Tax Officer)

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

“028 Other Taxes on Income and Expenditure-I Tax on Professions, Trades, Callings and Employments/I Tax on Professions, Trades and Callings/II Tax on Employments /III Other Receipts*”.

Challan of tax, interest, penalty and composition money paid to the
Treasury/Sub-Treasury/Branch of the State Bank of India/Reserve Bank of India..... for the period
from to

Payment on account of*

Amount(in figures)

By whom tendered

Rs. Ps.

.....

.....

Name and address of the person on whose
behalf money is paid

.....

.....

(a) Tax

(b) Interest

(c) Penalty under section

(d) Composition money

Total

(1) Registration Certificate No.

or

(2) Enrolment Certificate No,

Rupees (in words).....

Date:

Signature of Depositer

**Registered persons to strike off (I) and enrolled persons to strike off (II).*

**Enter Tax, interest, penalty and composition money separately.*

(For use in the Treasury)

1. Received payment of Rs(in figures) Rupees in words

2. Date of entry Challan No

.....
Treasurer

.....
Accountant

.....
Treasury Officer/
Agent or Manager

FORM 9
CHALLAN

TRIPLICATE
(For the Treasury)

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

“028 Other Taxes on Income and Expenditure-I Tax on Professions, Trades, Callings and Employments/I Tax on Professions, Trades and Callings/II Tax on Employments /III Other Receipts*”.

Challan of tax, interest, penalty and composition money paid to the
Treasury/Sub-Treasury/Branch of the State Bank of India/Reserve Bank of India..... for the period
from to

Payment on account of*	Amount in (in figures)
By whom tendered	Rs. Ps.
.....	
Name and address of the person on whose behalf money is paid	(a) Tax (b) Interest (c) Penalty under section (d) Composition money
.....	
Total	_____

(1) Registration Certificate No.

or

(2) Enrolment Certificate No,
Rupees (in words).....

Date:

Signature of Depositer

Registered persons to strike off (I) and enrolled persons to strike off (II).

*Enter Tax, interest, penalty and composition money separately.

(For use in the Treasury)

1. Received payment of Rs(in figures) Rupees in words

2.Date of entry Challan No

.....
Treasurer

.....
Accountant

.....
Treasury Officer/
Agent or Manager

FORM 9
CHALLAN

(QUADRUPLICATE)

(To be sent by the Treasury to Computer Centre)

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976.

“028 Other Taxes on Income and Expenditure-I Tax on Professions, Trades, Callings and Employments/I Tax on Professions, Trades and Callings/II Tax on Employments /III Other Receipts*”.

Challan of tax, interest, penalty and composition money paid to the
Treasury/Sub-Treasury/Branch of the State Bank of India/Reserve Bank of India..... for the period
from to

Payment on account of*	Amount (in figures)
By whom tendered	Rs. Ps.

.....
.....

Name and address of the person on whose behalf money is paid	(a) Tax (b)Interest (c) Penalty under section (d)Compositionmoney
---	--

.....
.....

Total _____

(1) Registration Certificate No.

or

(2) Enrolment Certificate No.

Rupees (in words).....

Date:

Signature of Depositer

Registered persons to strike off (I) and enrolled persons to strike off (II).

*Enter Tax, interest, penalty and composition money separately.

(For use in the Treasury)

1.Received payment of Rs(in figures) Rupees (in words)

2.Date of entry Challan No

.....
Treasurer

.....
Accountant

.....
Treasury Officer/Agent or Manager

**¹[FORM 9-A
Challan**

**[See Rule 19-A of the Karnataka Tax on Professions, Trades, Callings and Employments Rules,
1976]**

(To be submitted in original/duplicate/triplicate/quadruplicate)

Name of the Bank	:
Branch	:
Name of the Dealer	:
Address of the Dealer	:
RC No. of the Dealer	:
Name of the Office	:
Period of Payment	Code of the Office:

Major Head 0042 Sub Head 106	Tax on Entry of Goods into Local Area	
Taxes on Goods and Passengers		
Payment on Account of	Amount Rs.	Cheque/DD Particulars
0042-00-106-0-01 Entry Tax Collection		
(1) Tax according to returns		
(2) Tax assessed		
(3) Interest		
(4) Penalty		
(5) Others		
Total		
Total in words	Signature of the Depositor	
FOR USE IN THE BANK		
Received payment of Rs.		
Date of Entry		
Seal	Signature of the Banker]	

1.Form 9-A inserted by Notification No. FD 8 CPT 2004, dated 30-9-2004, w.e.f. 1-10-2004

FORM 10

[See Rule 19(2)]

ORIGINAL
(For the payer)

**Paying in slip for making payment to the Collecting Agents
The Karnataka Tax on Professions, Trades, Callings and
Employments Act, 1976**

Paying in slip for tax , interest, penalty and composition money paid to
(Name of the Collecting Agent)

for the period from to

	Payment on account of*	Amount (in figures) Rs. Ps.
By whom tendered		

.....

.....

Name and address of the person in whose
behalf money is paid

.....

.....

- (a) Tax
- (b) Interest
- (c) Penalty under section
- (d) Composition money

Total _____

Enrolment Certificate No,
Rupees (in words).....

Date:

Signature

(To be used by the Collecting Agent)

Received the payment of Rupees (in figures)

Rupees (in words)

Date:

Slip No.

Receiving Officer,

FORM 10
[See Rule 19(2)]

DUPLICATE

(For the Collecting Agent)

Paying in slip for making payment to the Collecting Agents The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 Paying in slip for tax , interest, penalty and composition money paid to

(Name of the Collecting Agent)

for the period from to

By whom tendered	Payment on account of*	Amount (in figures)	
		Rs.	Ps.
Name and address of the person on whose behalf money is paid	(a) Tax		
	(b) Interest		
	(c) Penalty		
	(d) Composition money		
	Total	_____	_____

Enrolment Certificate No,
Rupees (in words).....

Date:

Signature

(To be used by the Collecting Agent)

Received the payment of Rupees(in figures)

Rupees (in words)

Date:

Slip No.

Receiving Officer.

FORM 11
[See sub-rule (2) of Rule 23]

Notice of hearing under sub-rule (2) of Rule 23 of the Karnataka Tax on Professions, Traders, Callings and Employments Rules, 1976 to a person who has failed to get himself enrolled.

To

.....
.....
.....

*(a) whereas I am satisfied that you are liable to payments of tax and enrolment under section 5(2) of the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976;

And whereas you have failed to get yourself enrolled and to pay the tax due from you;

You are hereby given notice to appear in person or through an authorised representative on at before the undersigned with accounts, registers, documents and other evidence as have been maintained by you.

*(b) Whereas I am satisfied that being liable to enrolment you have deliberately given false information in the application submitted under Section 5;

You are hereby given notice to appear in person or through an authorised representative on at before the undersigned and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you.

(SEAL)

Place:

Signature

Date:

Designation.

*Strike off whichever is not applicable

FORM 12
[See Rule 11(2)]

Office of the

.....
Dated:.....

PROPOSITION NOTICE

To

M/s.....

.....

Whereas you have failed to comply with the terms of the Notice in Form-6 served upon you/whereas in the opinion of the undersigned the accounts and papers produced by you in response to assess the tax payable by you to the best of Judgement as follows:--

(a) Reasons for non-acceptance of the return (Specify)—

(b) Basis of the proposed assessment (Specify)—

You are hereby called upon to show cause against the proposed assessment adducing evidence, if any, either in person or through a legal practitioner or an agent authorised in writing at Failing which it will be presumed that you have no objection to the proposed assessment and orders deemed fit will be passed.

Assessing Authority.

FORM 13
[See sub-rule (1) of Rule 23]

Notice for showing cause under sub-rule (1) of Rule 23 to a person enrolled under Section 5(2) of the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976.

To

.....

Enrolment Certificate No.....

.....(Address)

Please take notice that.....

Whereas being a person enrolled under sub-section (2) of Section 5 of the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976 you have failed to pay tax amounting to Rs which is due from you for the year ending as per your Enrolment Certificate, within the due date;

You are hereby directed to attend in person or through an authorised representative at on and to show cause why appropriate action should not be taken against you for recovery of the tax due and interest thereon.

Please note that if you are agreeable to pay the said amount of Rs and the interest thereon of Rs you may credit the aggregate of Rs to the Treasury and submit to me on or before..... a receipted copy of the challan for the said amount and in that event you need not attend before me as directed above.

(SEAL)

Place:

Date:

Signature

Designation.

FORM 14
[See Rule 19(3)]

Notice to an employer or a person when it is proposed to pass an order which affects him adversely under Sections 8 and 9 of the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976.

To

.....
.....

Registration Certificate No..... Enrolment Certificate No.....

Whereas it appears that in the..... order dated the the passed/given by..... for the period from..... to in your case there is the following mistake, namely:-

.....
.....

Whereas it has been notified that you have been under-assessed to the tax payable by you under the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976, for the period from to under the order passed on

You are hereby given notice under Section 15 of the said Act that if you wish to prefer any objection against the proposed rectification/revision, you should attend either personally or through an authorised representative at the office of the undersigned at on day of (Place) at

Gist of the rectification or reversion proposed to be made.

(SEAL)

Place:

Signature

Date:

Designation.

Note: The portion inapplicable shall be struck out wherever necessary.

—————
FORM 15
[See Rule 25(2)]

Receipt for the amount of tax, interest and penalty under the Tax on Professions, Traders, Callings and Employments credited to the Government Treasury by the Collecting Agent.

Name of the Collecting Agent

Address of the Collecting Agent

Statement for the month of:

<i>Sl.No.</i>	<i>Name and address of the person from whom the amount was collected</i>	<i>No. of Enrolment Certificate of the person</i>	<i>The period to which the payment relates</i>	<i>Amount</i>
---------------	--	---	--	---------------

1

2

3

4

5

Total Rs.

Rupees.....)

Credited to (Treasury) under Challan No dated
Certificated that the above particulars are true to the best of my knowledge and belief.

Place:

Signature

Date:

Designation.

FORM 16

[See sub-rule (1) of Rule 23]

Notice of Demand to enrolled person under the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976.

To

.....

.....

Enrolment Certificate No

Address

.....

Please take notice that:-

The Tax amounting to Rs for the year ending as per Enrolment Certificate was payable by you on or before and whereas you have failed to pay the said amount of tax;

You are hereby directed to pay Rs being the said amount of tax and an interest of Rs thereon within 15 days of the receipt of this notice failing which appropriate action to recover the said amount of tax and interest will be taken against you.

(SEAL)

Place:

Signature

Date:

Designation.

FORM 17

[See sub-rule (2) of Rule 23]

Notice of demand under sub-rule (2) of Rule 23 of the Karnataka Tax on Professions, Traders, Callings and Employments Rules, 1976, to a person who has failed to get himself enrolled.

To

.....
.....
..... (Address)

Whereas the proceedings against you under Rule 23 have been disposed of on and an amount of tax Rs has been assessed as payable by you in respect of the period

You are hereby directed to pay the said amount within a period of 15 days of the receipt of this notice, failing which appropriate action will be taken against you for the recovery of the amount.

(SEAL)

Place:

Signature

Date:

Designation.

FORM 18
[See Rule 20]

Form of appeal against an order of assessment/penalty/interest under Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976.

To

.....
.....

- (i) Registration Certificate No..... Enrolment Certificate No
- (ii) Name of the assessee and status
- (iii) Style of Profession, Trade, Calling etc
- (iv) Location and address.....
- (v) Period involved under impugned orders against which Appeal/Revision is preferred i.e., from..... to
- (vi) (a) Name of the authority who passed the impugned order
- (b) Date of passing of the impugned order
- (c) Date of service of Notice of Demand.....
- (d) Amount of
 - (i) Tax
 - (ii) Penalty.....
 - (iii) interest.....Total
- (e) Amount of admitted Tax
- (f) Amount paid
 - (i) Tax
 - (ii) Penalty.....

- (g) (iii) interest.....
Amount in dispute.....
Grounds.

.....
(Signed) Appellant(s)

.....
(Signed) Authorised Representative (if any).

VERIFICATION

I/We..... the appellant(s) named in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified today the day of

.....
(Signed) Appellant(s)

.....
(Signed) Authorised Representative (if any).

FORM 19

[See Rule 21(1)]

Form of Appeal Memorandum to the Appellate Tribunal under Section 17 of the Karnataka Tax Professions, Traders, Callings and Employments Act, 1976.

APPEAL MEMORANDUM TO THE APPELLATE TRIBUNAL BEFORE THE KARNATAKA APPELLATE TRIBUNAL , BANGALORE

No. _____ of _____ 19 _____

Appellant(s)

Versus

Respondent

- (1) District in which assessment was made
- (2) Assessment year
- (3) Assessing authority passing assessment orders disputed
- (4) Joint Commissioner of Profession Taxes passing the ordered in appeal under Section 16
- (5) Date of Communication of the order now appealed against
- (6) Address to which notices may be sent to the Appellant
- (7) Address to which notices may be sent to the Respondent
- (8) Relief claimed in appeal-
 - (a) Tax/Penalty/Interest by the assessing authority.

- (b) Tax/Penalty/Interest on appeal by the Joint Commissioner of Profession Tax.
- (c) Relief claimed.

(9) Grounds of Appeal.

.....
(Signed) Appellants(s)

.....
(Signed) Authorised Representative (if any).

VERIFICATION

I/We..... appellant/appellants do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

.....
(Signed) Appellants(s)

.....
(Signed) Authorised Representative (if any).

N.B.- The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authorised copy) of the order appealed against and also four copies of the order of the assessing authority.

(Cheques, drafts, hundies or other negotiable instruments will not be accepted).

**FORM 20
APPEAL**

[See Rule 22]

BEFORE THE HIGH COURT OF KARNATAKA

Memorandum of Appeal against order, Section 18(4) of the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976.

**Appeal against order No.
Appellant
Versus
Respondent**

Appeal against the order of the Commissioner of Profession Tax, dated and passed in

- (1) District in which the assessment was made.
- (2) Assessment year
- (3) Assessing authority passing the original order.
- (4) Date of Communication of the order of the Commissioner of Profession Tax.
- (5) Address to which notices may be sent to the Appellant
- (6) Address to which notices may be sent to the Respondent

- (7) Relief claimed in appeal.
- (a) Tax assessed by the assessing authority.
 - (b) Tax as modified and fixed by the Commissioner of Profession Tax.
 - (c) Relief claimed.
 - (d) Grounds of Appeal,-
 - (i) State the facts disputed briefly
 - (ii) State the questions of law raised for decision by the High Court.

(Signed) Appellant(s)
(Signed) Authorised Representative, if any

VERIFICATION

I/We..... the appellant (s) do hereby declares that what is stated above is true to the best of my/our knowledge and belief.

Verified today the day of 19

(Signed) Appellant(s)
(Signed) Authorised Representative, if any

- N.B.-** (1) The appeal should be accompanied by a certified copy of the order of the Commissioner of Profession Tax appealed against.
- (2) The appeal should be accompanied by a sum of Rs. 100.
- (3) The appeal should be written in English and should set forth concisely and under district heads, the facts of the case, the grounds of appeal and the points of law raised consecutively.

¹[FORM 20-A
[See Rule 22-A]
REVISION PETITION
BEFORE THE HIGH COURT OF KARNATAKA
Memorandum of Civil Revision Petition
under Section 18-A (1) of the Karnataka Tax on Professions, Traders, Calling and Employments Act, 1976.

CIVIL REVISION PETITION NO..... OF
..... Petitioner
v
..... Respondent

Revision petition presented to the High Court to revise the order of the Karnataka Appellate Tribunal, dated and passed under Section 17 of the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976.

1. Assessment year

2. The designation of the officer whose orders were appealed against before the Appellate Tribunal.
3. Date of communication of the order of the Appellate Tribunal.
4. Findings of the Appellate Tribunal.
5. Questions of law for raised decision by the High Court. (Here formulate the questions of law raised concisely).

.....
 Petitioner/s
 Authorised Representative, if any.

I/We the petitioner(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified this the day of 19

.....
 Petitioner(s)
 Authorised Representative, if any].

1. Inserted by GSR 216, dated 12-9-1985, w.e.f. 12-9-1985.

—————
¹[FORM 20-B
 [See Rule 22-A(2)]
 Before the High Court of Karnataka
 Memorandum of Civil Miscellaneous Petition
 under Section 18-A (7) of the Karnataka Tax on Professions, Traders, Calling and Employments
 Act, 1976.

CIVIL MISCELLANEOUS PETITION NO..... OF
 Petitioner
 v
 Respondent

Application for Review of the order of the High Court, dated and passed in Civil Revision No of

1. Number and date of the order of the High Court sought to be reviewed.
2. Date of communication of the order.
3. Questions of law decided by the High Court (Here formulate the decisions of the High Court concisely).
4. Facts which were not before the High Court when it passed the original (State the facts briefly).
5. Questions of law and fact now raised etc.

.....
 Applicant(s)

Authorised Representative, if any].

I/We the applicant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified this the day of 19

.....
Petitioner(s)
Authorised Representative, if any].

1. Inserted by GSR 216, dated 12-9-1985, w.e.f. 12-9-1985.

FORM 21
[See Rule 29]
REFUND PAYMENT ORDER

Book No.

Voucher No.

Refunds

Counter foil order for the refund of the tax under the Karnataka Tax on Professions,Traders,Callings and Employments Act,1976 Refund payable to.

To

The Treasury Officer,
.....

1. Certified that with reference to the assessment record ofbearing Registration/Enrolment Certificate No.....for the period fromto A refund of Rsis due to Registration/Enrolment Certificate No.

Date of order directing refundAmount of refunds Rs..... Number in Collection Register showing the collection of amount regarding which refund is made.....

(Signed)

Designation

Date

Signature of the recipients of the voucher

Date of encashment in the Government Treasury

Order for the refund of tax under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (payable at the Government Treasury within three months of date of issue).

2. Certified that the amount of Tax concerning which this refund is allowed has been duly credited to the Government Treasury.
3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment, under my signature.
4. Please pay toRupees.....(in figures)(in words)

(SEAL)

Date:
Place:

Signature
Designation

Date of encashment in Government Treasury

Date:

Place:

Pay Rupeesonly

The 19

Treasury Officer

Received Payments
Claimant's signature and date.

FORM 22
[See Rule 17]

Register of Collection to be maintained by a Collecting Agent under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

<i>Date</i>	<i>Name of the Person from whom the tax or other amount is collected</i>	<i>Number of the enrolment certificate of the person from whom collection is made</i>	<i>Amount collected</i>	<i>Whether tax, interest or penalty</i>	<i>Period to which the payment relates</i>
1	2	3	4	5	6

FORM 23
[See Rule 19(1)]

ANNEXURE-IV

**The Karnataka Tax on Professions, Trades,
Callings and Employments Act, 1976**

Receipt for payment of money

No. (To be machine numbered)

Place:

Date:

Received from Sri/SmthavingEnrolment Certificate
No the sum of Rs(Rupees) as noted
below:-

1. Tax for the period 1919..... Rs. Ps.
2. Interest
3. Penalty under section
4. Composition amount
5. Other items (to be specified)

Total _____

Profession Tax Officer/Commercial Tax Inspector

I have paid Rs. (in figures) Rupees (In words) and obtained receipt for the amount.

Date:

Signature of the tax payer
.....
[Name in capital letters]

- 1. *Added by GSR 5, dated 5-1-1982., w.e.f.14-1-1982*
- 2. *Forms 24 to 37 inserted by Notification No. FD 149 CSL 2006, dated 17-8-2006 and shall be deemed to have come into force w.e.f. 1-4-2006*
- 3. *Item 3 and entries relating thereto substituted by Notification No. FD 166 CSL 2007, dated 30-8-2007 and shall be deemed to have come into force w.e.f. 1-4-2007*

FORM 24

[See Rule 19 (4)]

Monthly statement of tax deducted at source in respect of certain enrolled persons for the month of

- 1. Name and address of the person deducting tax:
- 2. Enrolment Certificate No. :
- 3. No. of persons during the month in respect of whom tax is deducted:

SL. No.	Class of persons (specify, whether agent, salary earner, etc.)	Tax payable	No. of such persons	Amount of tax deducted
(1)	(2)	(3)	(4)	(5)
1.				
2.				
3.				
	Total			
Interest, if any ,payable				
Grand Total				

- 4. Details of remittance:
 - (a) Challan No. and date, if remitted to Government Treasury/Bank
 - Or

(b) Cheque,DD or Receipt No. and date if
remitted to the assessing authority

DECLARATION

I, do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in the statement is true and complete.

Place: Signature of the authorized person
Date: Name and Status

1. Item 2 and entries relating thereto substituted by Notification No. FD 166 CSL 2007, dated 30-8-2007 and shall be deemed to have come into force w.e.f. 1-4-2007

FORM 25
[See Rule 19(5) (a)]
Certificate of Tax Deduction

1. Name and full address of the person deducting tax:
2. (i) Name and full address of the person (specify the class of person) from whom tax is deducted:
(ii) Enrolment Certificate No.of the person:]
3. Amount of tax deducted:
4. Details of remittance:
(Challan/Cheque/DD/PO No. and Date)

Certified that the tax deducted as above have been remitted by us into Government Treasury*/Bank/to the (Name of the office where the deducted tax is remitted)*, in accordance with section 18 and that particulars furnished above are true and correct to the best of my knowledge.

Name and signature of the
Place:
Date:

person deducting tax with
his designation and seal.

FORM 26
[See Rule 19(5) (d)]
Register of declaration in Form 25

SL.NO	SL.NO .of the declaration	Date of receipt	Date of issue	Name & Address of the person	Year for which issued	Remarks
-------	---------------------------	-----------------	---------------	------------------------------	-----------------------	---------

	received from PTO			to whom issued		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM 27
[See Rule 32(1)]
CERTIFICATE OF TAX AND OTHER AMOUNTS DUE

To

The Tax Recovery Officer,
.....

Sir,

This is to certify that (Name)(RC/EC No.) (Address)
is in arrears of tax/penalty/interest* as shown in the following tables. I request you to take action to
recover the said amount of Rs.....under sub-rule (1) of rule 32 Karnataka Tax on Professions, Trades,
Callings and Employments Rules, 1976.

TABLE

Date of Assessment/ re- assessment/other order	Date of service of Demand Notice/ other notice	Amount in Arrears	Whether tax, penalty or interest
(1)	(2)	(3)	(4)

Total Rs.

PTO

***Note:** Strike out whichever is not applicable.

FORM 28
[See Rule 33]
NOTICE

To

..... (Name)..... (RC/EC No.)
(Address).....

Take Notice that you have failed to pay Rs..... being the arrears of tax/penalty levied on /payable by*you under the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the details of which are furnished in the following table. If the said amount is not paid within a period of fifteen days from the date of service of this notice, it shall be recovered by attachment or distraint and sales of your movable or immovable property. In addition to the said amount you will also be liable to pay the expenses involved in the attachment, distraint and /or sale of your movable or/ and immovable property.

TABLE

Assessment period/year to which the amount of arrears relate	Whether the amount due is tax, penalty or interest	The amount in arrears (tax, penalty or interest should be shown separately)	Date of service of the demand Notice or other notice in respect of the amount in arrears	Date on which the amount became due
(1)	(2)	(3)	(4)	(5)

Tax Recovery Officer

Date:

***Note:** Strike out whichever is not applicable.

FORM 29

[See Rule 50]

Warrant of distraint or attachment

Whereas.....(Name).....(RC/EC.No.)(Address)has failed to pay Rs.being the tax /penalty/interest*, the details of which are furnished in the table below, the movable property of saidas set forth in schedule hereunto annexed or which shall be found by me shall be distrained or attached on sold unless the said Pays the said sum of Rs.....(in words).....rupees with Rs.....costs of this distraint or attachment.

TABLE

Amount in arrears	Whether tax/penalty/interest
(1)	(2)

SCHEDULE

Date:.....

Tax Recovery Officer,

***Note:** Strike out whichever is not applicable.

FORM 30

[See Rule 55(1)]

Attachment of a debt not secured by negotiable instrument/share in a corporation / movable property not in the possession of the defaulter except property in the custody of a Court

To

.....
Sir,

Whereas.....(name and address) has failed to pay Rs.....being the tax/penalty/interest*, it is ordered that saidbe and is hereby prohibited and restrained until further order by me,

*(i) from receiving from you the debt alleged now to be due from you to the saidand that you are hereby prohibited and restrained until further order by me from making payment of the said debt or any part thereof to any person whomsoever or otherwise than to me.

*(ii) from making any transfer of shares incorporation or from receiving payment of any dividend thereon, any, you, the Secretary of the said corporation are hereby prohibited and restrained from permitting any such transfer or making any such payment.

*(iii) from receiving from you the following property in your possession to which defaulteris entitled and you are hereby prohibited and restrained until further order by me from delivering the said property to any person whomsoever.

Description of Property

Given under my hand and seal on thisday of20.....

Tax Recovery Officer.

***Note:** Strike out whichever is not applicable.

FORM 31

[See Rule 56(1)]

**APPLICATION BEFORE THE CIVIL COURT REQUESTING
ATTACHMENT OF A DECREE**

To

The Munsiff /..... Judge of the Court of.....

Sir,

I have the honour to inform you that the decree obtained in your Court on the day of20.....by.....in suit No.....of 20.....has been attached by me in execution of a certificate issued by the prescribed authority. You are, therefore, requested to say the execution of the decree of your Court until you receive an intimation from me that the present notice has been cancelled or until execution of the said decree is applied for by the prescribed authority i.e.,or by

Dated this.....day of20.....

Tax Recovery Officer

FORM 32

[See Rule 57]

Attachment of the share or interest in property

To

(Name)..... (RC/EC No.).....

(Address)

Whereas you have failed to pay Rs..... Being the tax /Penalty/interest*, you are hereby prohibited and restrained until property specified below or from charging it in any way.

Description of the property

.....

Dated thisday of20.....

Tax Recovery Officer.

***Note:** Strike out whichever is not applicable.

FORM 33

[See Rule 59(1)]

**APPLICATION BEFORE THE COURT/PUBLIC OFFICER
REQUESTING ATTACHMENT OF PROPERTY**

To

.....

Sir,

The prescribed authority i.e., has issued a certificate under Rule 32 of the Karnataka Tax on Professions, Trades, Callings and Employment Rules,1976, for recovery of Rs.....fromIt is Stated that Rs.....is due by you to said On account of (Specify how money is due and on what account)/Property (Description) of said.....is in your custody*. I request that you will hold the said money and any interest or dividend becoming payable thereon/property*subject to the further order by me.

Dated thisday of20.....

Tax Recovery Officer.

***Note:** Strike out whichever is not applicable.

FORM 34

[See Rule 66]

Proclamation of sale of movable property

(Name, Address and EC/RC No. of the defaulter)

.....

Whereas an order has been made by me for the sale of the attached or distrained property specified in the Schedule below in satisfaction of the certificate issued by the prescribed authorityunder Rule 32 of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976, for Rs.....interest thereon and costs of this execution.

The sale will be by public auction and the property shall be put up for sale in the lots specified in the Schedule. The Sale will be of the right, title and interest of the defaulter said.....and the liabilities and claims attaching to the said property so far as they have been ascertained are those specified in the Schedule against each lot.

In the absence of any order of postponement the sale will be held atatA.M./P.M. In the event, however, the entire amount due is tendered or paid before the knocking down of any lot, the sale will be stopped.

The sale will be subject to and in accordance with Part-VI of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976.

The price of each lot shall be paid at the time of sale or as soon as after the Tax Recovery Officer directs and in default of payment the property shall be forth with be again put up and resold.

SCHEDULE

Number of lots	Description of the property with the name of the owner	Nature of the interest in the property	Encumbrances to which the property is liable	Claims put forward
(1)	(2)	(3)	(4)	(5)

Dated this.....day of20

Tax Recovery Officer.

FORM 35

[See Rule 76]

**Notice of attachment of immovable property
PART-I**

To

.....
..... (Name, address and RC/EC of defaulter)

Take notice that you have failed to pay the amount of Rs.....being the arrears of tax/penalty/interest* payable by you under the provisions of the Karnataka Tax on Professions, Trades, Callings and Employments Act,1976 and /or within the time specified in the Recovery Notice served on you on..... The immovable Property mentioned in the following Table is therefore hereby attached and will be sold for the recovery of the said amount, you are hereby prohibited from transferring or charging the said property in any way and any transfer or charge created by you shall be invalid.

TABLE

Serial No.	Survey No.	Boundaries	Village	Taluk	District	Name of the defaulter who holds the property
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PART II

To
The General Public

A copy of the notice of attachment issued tois enclosed herewith. The immovable property mentioned therein has been attached by me in exercise of the powers conferred on me by clause (b) of sub-section (1) of section 13 of the Karnataka Tax on Professions , Trades, Callings and Employments Act,1976 and rules made thereunder. The said owner of the property has been prohibited from transferring or charging the said property in any way. Notice is hereby given to the General Public that any transfer of or delivery of the said property and or of any interest therein and any payment to the said defaulter of any debt, dividend or other moneys contrary to such attachment shall be void against all claims enforceable under the attachment.

Dated this.....day of.....20

Tax Recovery Officer.

***Note:** Strike out whichever is not applicable.

FORM-36

[See Rule 79(2)]

Proclamation of sale of immovable property

(Name, Address and RC/EC No. of the defaulter)

Whereas an Order has been made by me for the sale attached or distrained property specified in the Schedule below in satisfaction of the certificate issued by the prescribed authorityunder Rule 32 of the Karnataka Tax on Pofession,Trades,Callings and Employment Rules, 1976, for Rs,.....interest thereon and costs of this execution.

The sale will be by public auction and the property shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interest of the defaulter said And the liabilities and claims attaching to the said property so far as they have been ascertained are those specified in the Schedule against each lot.

In the absence of any order of postponement the sale will be held atA.M./P.M. In the event, however, the entire amount due is tendered or paid before the knocking down of any lot, the sale will be stopped.

The sale will be subject to and in accordance with Part-VI of the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976.

The person declared to be the purchaser shall pay immediately after such declaration twenty-five percent of the amount of his purchase money to the Tax Recovery officer and in default the property shall forthwith be resold. The balance purchase money shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day of the date of the sale of the property; if the fifteenth day is a Sunday or other holiday then on the first office day after the fifteenth day.

SCHEDULE

Number of lots	Description of the property with the name of the owner	Assessment paid and nature of the interest in the property	Encumbrances to which the property is liable	Claims put forward
(1)	(2)	(3)	(4)	(5)

Dated thisday of.....20

Tax Recovery Officer.

FORM 37
[See Rule 92(1)]
Sale Certificate

This is to certify that the following property:

Serial No.	Survey No.	Boundaries	Village	Taluk and District	Extent	Name of the defaulter who held the land
(1)	(2)	(3)	(4)	(5)	(6)	(7)

has been sold toatin public auction of the property held under Section 13(1)(b) of the Karnataka Tax on Professions, Trades, Calling and Employments Act , 1976 and Rules made thereunder on..... for Rs..... and the said (Purchaser) has been declared to be the purchaser of the said property at time of sale. The sale price of the said property was received onThe sale was confirmed on

(Signature)

Name.....

Full designation of the Tax Recovery

Officer.....
