

PRESS NOTE

Payment of Professional Tax under under Karnataka Tax on Professions, Trades, Callings and Employments Act 1976 (As per Section 10)

1. All persons liable to pay tax under the Karnataka Tax on Professions, Trades, Callings and Employments Act 1976, shall obtain registration/enrolment and pay the taxes.
2. Every employer/self employed person who is liable to obtain registration or enrolment must do so within 30 (thirty) days from the commencement of their professions, trades, callings or employment through the online portal and shall pay the applicable tax.
3. Employers/self employed persons who already possess enrollment shall pay the professional tax for the Financial Year 2026-27 on or before 30th April, 2026.
4. Pursuant to the amendment made to Section 10 of Karnataka Tax on Professions, Trades, Callings and Employments Act 1976 vide Karnataka Act No. 22 of 2026 dated 27.03.2026 the following changes have been implemented under the Act:

(i) Enrolled persons (**Certificate of enrolment (EC) holder**) who have paid the required tax are not required to file a return.

(ii) As per Commissioner of Commercial Taxes Notification No. PT/CR/09/2025-26 dated 01/04/2026, enrolled persons exempted from payment of Professional Tax such as senior citizens, persons with disabilities, ex-servicemen etc., are not required to file a return, provided they submit the documents prescribed in the said notification.

For more information regarding registration/enrolment obligation and applicable tax rates under this Act, please visit the Department's website gst.karnataka.gov.in / ptax.karnataka.gov.in

(Vipul Bansal)

Commissioner of Commercial Taxes,
(Karnataka) Bengaluru
Commissioner of Commercial Taxes
Karnataka, Bangalore.