



**Government of West Bengal
Directorate of Commercial Taxes
Profession Tax
Jalasampad Bhaban (North Block)
Salt Lake City, Kolkata- 700 091**

Circular No. 1/2014 Dated 13/2/2014

Consequent upon the amendment in section 2(f) of the West Bengal State Tax on Professions, Trades, Callings & Employments Act'1979, to consider every branch or office of a firm, company, corporation, or other corporate body, any society, club or association to be separate person, a question has come up whether a factory or godown / warehouse (of such entity) shall be treated as a separate person for the purpose of obtaining separate certificate of enrolment and payment of Tax. After careful consideration into the matter it is now clarified that no factory or godown / warehouse of a firm, company, corporation, or other corporate body, any society, club or association, unless it acts as a branch or office, shall be treated as a separate person for the purpose of the Act.

Commissioner
Profession Tax, West Bengal