



R.D.(HQ).C.No.PT/SPL/2024

Dated: 06.03.2025.

## **NOTICE**

Sir/Madam,

Sub : Greater Chennai Corporation – Profession Tax – Deduction of Profession Tax amount from the employee – Profession Tax amount to be remitted into Greater Chennai Corporation with arrear if any without any delay – Regarding.

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You may be aware that the income of Profession Tax is one of the main sources of revenue for Greater Chennai Corporation, which is used for providing essential services and basic amenities to the citizens of Greater Chennai City.

In exercise of the powers vested under Chapter VI-A of the TNULB Act 1998, Amended 2022 under Section-117, the Corporation is levying Profession Tax on any person who is engaged actively or otherwise in any Profession, Trade, calling or employment within the limits of Greater Chennai Corporation and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club, body of persons or association, so engaged, but does not include any person employed on a casual basis.

The due dates for remittance of Profession Tax for II/2024-25 shall be before 31<sup>st</sup> March 2025. In case of employment, the Profession Tax amount for the period till II/2024-25 has to be deducted by the employer from the salary of the employee by January 2025 and has to be remitted to Greater Chennai Corporation before 31.03.2025.

**The Profession Tax slab rates shall be as follows:**

Sl. No.	Half Yearly Income (Rs.)	Half yearly Profession Tax Rates (Rs)	No. of Employers	No. of Employees	Total Tax paid (Rs)
1.	Upto Rs. 21,000/-	<b>NIL</b>			
2.	Rs. 21,001/- to 30,000/-	<b>180/-</b>			
3.	Rs. 30,001/ to 45,000/-	<b>425/-</b>			
4.	Rs. 45,001 to 60,000/-	<b>930/-</b>			
5.	Rs. 60,001/- to 75,000/-	<b>1,025/-</b>			
6.	Rs. 75,001 and above	<b>1,250/-</b>			

**The relevant sections under the head “Profession Tax” in TNULB Act 1998, Amended 2022 are highlighted below:**

117-B. Levy of Profession Tax

117-C. Employers liability to deduct and pay tax on behalf of the employees

117-D. Filing of returns by employer

117-F. Penalty and interest

**It is also emphasized that filing of return in accordance with Form 14 and Form 15, which can be accessed by logging into the portal, along with the uploading of respective excel templates shall be mandatory before payment of taxes.**

It is hereby informed that the Profession Tax payable to the Greater Chennai Corporation shall be remitted through the following modes of payment:

1. NEFT, ECS, RTGS in favour of "**Commissioner, Greater Chennai Corporation Profession Tax**", Account No.(Your PTNAN No. without -), IDFC First Bank Limited, IFSC code IDFB0080101 or
2. Debit/Credit Card/Cheque/Demand Draft in favour of "**The Revenue Officer, Corporation of Chennai**" or through online at [www.chennaicorporation.gov.in](http://www.chennaicorporation.gov.in).



**CITY REVENUE OFFICER**

In case if any queries, please contact:  
Help Desk No. 044 25619305