

FORM 5

Return of tax payable by employer under Sub-section (1) of Section 6 of the Gujarat State, Tax on Professions, Trades, Callings and Employments Act, 1976.
(See Rule 11)

GMC-RC NO

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Return of tax payable for the month ending on;
Name of the Employer
Address
.....

Details of employees during the month in respect of whom tax is payable are as under:
I Details for tax calculation for tax payable in respect of salaries for the month ending on

Employees whose monthly salaries or wages are	No of employees	Number of employees for whom no tax is payable under proviso to section 4	Number of employees in respect of whom tax is payable (i. e. Col.2 minus)	Rate of tax per month per employees	Amount of tax deducted
1	2	3	4	5	6
i) Rs. 0 to 2999					
ii) Rs. 3000 to 5999					
iii) Rs.6000 to 8999					
iv) Rs. 9,000 to 11999					
(iv) Rs. 12,000 & Above					
			Total A Rs		

11. Details of employees in respect of whom tax is payable at the enhanced rate for previous period on account of arrears salaries or wages paid during the month.

Number of employees liable to tax at enhanced rate to be shown separately according to column 4 and column 5	RATE OF TAX		Difference of Rate (Col. 2 minus Col. 3)	No. of months for which arrears is paid col. 5)	Additional tax payable (Col. 1. col. 4 and
	payable on account of arrears salaries and wages	At which tax was paid			
1	2	3	4	5	6
				Total B Rs.....	

Total Tax payable i.e. Total A + B = Rs.....

Add. Simple interest payable (if any)on the above amount at
*[one and a half percent] per month or part thereof

(vide section 9 (2) of the Act,) Rs.....

Total Tax and Interest Payable Rs.....

Amount Paid by Receipt No. :-.....Dated.....

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 the tax deductible from the salary or wages of the employees on account of variation in the salary or wages 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 :

Date :.....Status :

StampName of Employer.....