

**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 of the month ending on.....

Employees whose monthly salaries of 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.6000 to 8999					
ii)Rs.9,000 to 11999					
iii)Rs. Rs.12,000 & Above					
			<b>Total A Rs</b>		

**11. Details of employees in respect of whom tax is payable at the enhanced rate for previous period on account of arrears salaries of 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
				<b>Total B Rs.....</b>	

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 of part thereof