



Non GST/PT Registration Checklist & Rates

MP Commercial Tax Department (MPCTD)



NON-GST ITEM : RATE

S.No.	Non GST Item	Tax Rate
1	Petrol	29% + Rs. 2.5 per litre additional tax + 1% Cess on Motor Spirit
2	Diesel	19% + Rs. 1.5 per litre additional tax + 1% Cess on High Speed Diesel
3	Natural gas including compressed natural gas	14%
4A	Liquor when sold by a dealer who holds F.L.2/F.L.3/F.L.3-A/F.L.4/F.L.4-A license under the Madhya Pradesh Excise Act,1915	18%
4B	Liquor when sold by a dealer other than a dealer who holds F.L.2/F.L.3/F.L.3-A/F.L.4/F.L.4-A license under the Madhya Pradesh Excise Act,1915	10%
5	Crude oil	5%
6A	Aviation Turbine Fuel and aviation gas sold at Gwalior, Jabalpur and Khajuraho	4%
6B	Aviation Turbine Fuel and aviation gas sold at airport of Airport Authority of India/ Air force situated at Bhopal and Indore	4%
6C	Aviation Turbine Fuel and aviation gas (excluding those mention in 6A, 6B above)	1%



PROFESSIONAL TAX : SCHEDULE

1	Persons in employment whose annual salary or wages	
a	Does not exceed rupees 2,25,000	NIL
b	Exceed rupees 2,25,000 but does not exceed rupees 3,00,000	Rupees 1500 (Rupees 125 per month)
c	Exceed rupees 3,00,000 but does not exceed rupees 4,00,000	Rupees 2000 (Rupees 166 per month for eleven months and rupees 174 for twelfth month)
d	Exceed rupees 4,00,000	Rupees 2500 (Rupees 208 per month for eleven months and rupees 212 for twelfth month)
2	Dealer registered under the Madhya Pradesh Vat Act, 2002 and/or person registered under the Madhya Pradesh Goods and Services Tax Act, 2017 whose annual turnover	
a	Does not exceed rupees 20 lacs	NIL
b	Exceed rupees 20 lacs	Rupees 2500
3	A dealer or person engaged in the sale or supply of goods or service but not registered either under the Madhya Pradesh Vat Act, 2002 or the Madhya Pradesh Goods and Services Tax Act, 2017 whose annual gross turnover or receipt	
a	Does not exceed rupees 20 lacs	NIL
b	Exceed rupees 20 lacs	Rupees 2500



VAT Registration (Non-GST) Process

Please note that for VAT Registration, following process is followed:

- (1) Download VAT Registration Template from MPCTD Portal from Section E-Services -> New Registration -> VAT Registration.**
- (2) Update required details in downloaded VAT Registration Form.**
- (3) Submit completed VAT Registration form, along with copy of proof at MPCTD Portal under section E-Services -> New Registration -> VAT Registration.**
- (4) Generation of acknowledgement letter / SMS to the applicant by system.**
- (5) Application progress can be tracked by applicant on departmental portal with the help of acknowledgement number.**
- (6) On Approval of VAT Registration by approving authority within one working day, an SMS is sent across to applicant, along with generated TIN.**



VAT Registration (Non-GST) Checklist

Please note that for VAT Registration, following documents are required:

- **Xerox of partnership deed/Memorandum of Association/Registration with Department of Company Affairs/Registration under Co-operative Society Act/Registration with works department.**
- **Photographs of all co-applicants**
- **Verification of 2 TIN holding dealers.**
- **Xerox of Rental/lease agreement of place of business.**
- **Xerox of Rental/lease agreement of godowns /warehouse.**
- **Xerox of License/registration certificates with other department.**
- **Permanent Account Number (PAN) of applicant**



Professional Tax (PT) Registration Process

Please note that for Professional Tax Registration, following process is followed:

- (1) Download Professional Tax Registration Template from MPCTD Portal from Section E-Services -> New Registration -> PT Employer / Person Registration and Update required details in downloaded PT Registration Form.**
- (2) Submit completed PT Registration form, along with copy of proof at MPCTD Portal under section E-Services -> New Registration -> PT Employer / Person Registration.**

Additional Facility for Dealer:-

- (1) After Generation of acknowledgement number SMS is sent to the applicant by system.**
- (2) Application progress can be tracked by applicant on departmental portal with the help of acknowledgement number.**
- (3) On Approval of PT Registration by approving authority, an SMS is sent across to applicant, along with generated TIN.**



Professional Tax (PT) Registration Checklist

Please note that for PT Registration, following documents are required:

- **For dealer having VAT Registration Certificate, no document is required.**
- **For dealer not having VAT Registration, following documents are required**
 - **ID Proof**
 - **Address Proof**
 - **Lease Deed for Place of business on rental basis.**
 - **For Companies : Xerox of partnership deed/memorandum of association/registration with Department of Company Affairs/registration under Co-operative Society Act/registration with works department.**
- **Permanent Account Number (PAN) of applicant**



Thank you!