

**P.T./10. Sub: Liability to Profession Tax of Doctors etc. who have stopped Practice.**

A question was raised whether a Doctor or an Advocate or any other professional who continues to be on the list of Council, Association etc., but who has retired and discontinued practice will still be liable to pay Profession Tax. In such case I would suggest that affidavits should be taken from such persons to the effect that they have retired from the Profession and discontinued the practice and their services are no longer available for engagements by the clients. In the case of such persons, who give the affidavits, the enrolment certificates if already issued may be cancelled and then they need not be held liable to pay the Profession Tax, if during an earlier year ('year' as defined in the Profession Tax Act) they were not engaged in a Profession Trade or Calling. As regards Artists, who are members of the guild, since they are available for engagement they will be liable to pay the Profession Tax even though some of them may have secured work for a part of the year only or may not have secured any work at all during the year. In these cases what is to be considered is whether the person is available for being engaged by a client and not whether he has been actually successful in getting a professional engagement.

**(Extract of Para No. 10 of the D.O. letter No. Circular No. ADM/LS/5, Desk-1, dated 31st March, 1980).**