



Non GST/PT Registration Checklist & Rates

MP Commercial Tax Department (MPCTD)



NON-GST ITEM : RATE

S.No.	Non GST Item	Tax Rate
1	Petrol	28% + Rs. 4 per liter additional tax + 1% Cess on Motor Spirit
2	Diesel	22% + 1% Cess on High Speed Diesel
3	Natural gas including compressed natural gas	14%
4	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%
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	25%
6C	Aviation Turbine Fuel and aviation gas (excluding those mention in 6A, 6B above)	1%



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.**
- (2) Update required details in downloaded PT Registration Form.**
- (3) Submit completed PT Registration form, along with copy of proof at MPCTD Portal under section E-Services -> New Registration -> PT Employer / Person 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 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!