

Sr. No.	Query	Answer
1	If I have an office in PCMC & purchased material from outside then I have to pay LBT on the same before 20th of next month. If I sell some material in PMC where again LBT is applicable then how do I get benefit of double LBT. Should I deduct it from monthly return or I have to claim refund.	In this Case after sending or selling goods out of PCMC area you can claim 90% of lbt amount for that portion of goods which you have sent out of PCMC limit. As per the rules 1 st you have to pay the lbt amount and then claim for the same.
2	If a Material has got purchased from outside and the same is getting sold outside, does we need to pay LBT on this? for Example We have purchased some goods from Wagholi and then after sold the same to Pune (PMC) area, Does it attracts LBT?	Yes if attracts LBT. If you brought the goods in PCMC limit and afterward you sell it outside PCMC limit then it attracts LBT. If You directly sell the material outside PCMC limit without bringing it within PCMC limit then it dose not attract LBT. In this case on your purchase bill delivery address should be mentioned.
3	How and where to pay LBT tax ?	You can Pay lbt amount online, through our website pcmc.mahalbt.com . For making payment of lbt. First off all you have to register your company and get username and password. After registering your company with PCMC go to pcmc.mahalbt.com login with your username and password on the left hand side you will find e-services, under e-services you will find e-challan. click on it. A challan format will appear on you screen. fill the lbt amount and save the challan. It will create a challan, at the bottom of challan you will find make payment click on it. from here you can pay the lbt amount online. If you want to make payment by Cash, DD, or by Cheque then take the print out of that challan. If you want to make payment by DD or Cheque draw a DD or Cheque on Commissioner PCMC payable at Pune. and submit the DD or Cheque with challan in Axis bank, ICICI bank, Bank of Baroda, Bank of Maharashtra within PCMC limit. or you can pay the lbt amount by cash along with challan in Axis bank, ICICI bank, Bank of Baroda, Bank of Maharashtra within PCMC limit.
4	Also let me know 90% of which amount I have to claim? Which I have paid or which will be applicable on my sale value. What is the expected period of getting refund?	You have to claim 90% of lbt paid for the goods which you have sent out of PCMC limit. The expected period of getting refund is three months from the date for claim registered by you.
5	What is the value on which LBT	LBT is calculated on final bill amount i.e inclusive of all taxes

	<p>is to be calculated? is it basic, or inclusive of taxes? Is freight included?</p> <p>What is the procedure for refunds?</p> <p>Where to deposit the tax in PCMC area?</p>	<p>Procedure for refund will be communicated shortly.</p> <p>You can Pay lbt amount online, through our website pcmc.mahalbt.com. For making payment of lbt. First off all you have to register your company and get username and password. After registering your company with PCMC go to pcmc.mahalbt.com login with your username and password on the left hand side you will find e-services, under e-services you will find e-challan. click on it. A challan format will appear on you screen. fill the lbt amount and save the challan. It will create a challan, at the bottom of challan you will find make payment click on it. from here you can pay the lbt amount online.</p> <p>If you want to make payment by Cash, DD, or by Cheque then take the print out of that challan. If you want to make payment by DD or Cheque draw a DD or Cheque on Commissioner PCMC payable at Pune. and submit the DD or Cheque with challan in Axis bank, ICICI bank, Bank of Baroda, Bank of Maharashtra within PCMC limit. or you can pay the lbt amount by cash along with challan in Axis bank, ICICI bank, Bank of Baroda, Bank of Maharashtra within PCMC limit.</p>
6	<p>Can you please explain following scenario attracts LBT ?</p> <p>1) A Purchase Bill / Service Bill having Service Tax added will attract LBT? 2) A Purchase Bill having VAT and Service Tax added will attract LBT? 3) Software purchased having VAT and Service Tax is applied (No Physical material movement) only E-Lincese will attracts LBT?</p>	<p>All the bill mentioned will attract LBT LBT is calculated on final bill amount i.e inclusive of all taxes</p>
7	<p>If we purchase anything for Pune or Wagholi & invoice the same to Chakan or anywhere outside Octroi limit from our Akurdi office than is it necessary to pay LBT.</p>	<p>If You directly sell the material outside PCMC limit without bringing it within PCMC limit then it dose not attract LBT. In this case on your purchase bill delivery address should be mentioned.</p>