FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, Dated the 11th January, 2007

NOTIFICATION

Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975

No.- PFT.1105/C.R.-75/Taxation- 3 - WHEREAS the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 and to dispense with the condition of previous publication thereof under the proviso to sub-section (3) of Section 27 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah XVI of 1975);

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) read with the proviso to sub-section (3) of section 27 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and of all other powers enabling it in this behalf, the Government of Maharashtra is hereby makes the following rules, further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975, namely:-

1. These Rules may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2007.

2. In Rule 2 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 [hereinafter referred to as ?the principal rules?],

(a) after clause (1), the following clause shall be inserted, namely :-

?(2) ?Commissioner? includes an Additional Commissioner, a Joint Commissioner and such other officer to whom the Commissioner has delegated his powers and duties either generally or in respect of any particular matter or class of matters;?.;

(b) for clause (7), the following clause shall be substituted, namely :- ?(7) ?treasury? means, -

(a) in respect of a person or an employer whose place of work is situated within the jurisdiction of a prescribed authority in Brihan Mumbai, the bank or treasury shown in column number (2), if he makes payment in the manner shown in column number (3):-

Serial No.	Name of the Bank or Treasury for making of payment	Manner of payment	
(1)	(2)	(3)	
		(a)	(b)
(i)	The Reserve Bank of India; Mumbai;	by cash, or	by cheque drawn on any branch of any bank, situated in the area of Brihan Mumbai and including area upto Palghar, Badlapur, Titwala and Panvel.
(ii)	Any branch of the State Bank of India or any of its Subsidiary Banks as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) situated in Brihan Mumbai;	by cash, or	by cheque drawn on any branch of any bank situated in Brihan Mumbai.
(iii)	Any branch situated in Brihan Mumbai of a bank appointed by the Reserve Bank of India as its agent under the provisions of sub-section (1) of section 45 of the Reserve Bank of India Act, 1934 (2 of 1934);	by cash, or	by cheque drawn on the same branch.

(iv) ------	Any branch situated in Brihan Mumbai of a bank notified by the State Government in the *Official Gazette,* for the purposes of this paragraph after consultation with the Reserve Bank of India. ----------------------------------	by cash, or ---------	by cheque drawn on the same branch. ---------------------------

(ii) in respect of a person or an employer whose place of work is situated within the jurisdiction of a prescribed authority outside Brihan Mumbai,--

(A) if the principal place work of a person or an employer is situated at the district headquarter, the bank or treasury shown in column number (2) if he makes payment in the manner shown in column number (3) :-

Sr. No.	Name of the Bank or Treasury for making of payment	Manner of payment	
(1)	(2)	(3)	
		(a)	(b)
i)	Reserve Bank of India, CBD Belapur where the principal place of work of a person or an employer is situated within the limits of the Municipal corporation of Navi Mumbai;	by cash, or	By cheque drawn on any branch of any Bank situated in the area of Brihan Mumbai

			and including areas upto Palghar, Badlapur, Titwala and Panvel.
ii)	Reserve Bank of India, Nagpur where the principal place of work of a person or an employer is situated within the limits of the Municipal Corporation of Nagpur;	by cash, or	By cheque drawn on any Branch of any Bank situated in Nagpur District.
iii)	The treasury of the district where the principal place of work of a person or an employer within that jurisdiction is situated;	by cash.	--
iv)	Any branch of the State Bank of India or any of its Subsidiary Banks as defined in the State Bank of India (Subsidiary Banks) Act,1959 (38 of 1959), situated at the District Head quarters;	by cash, or	by cheque drawn on any branch of any bank situated at the same district head quarters.
v)	Any branch of a bank appointed by the Reserve Bank of India as its agent under the provisions of sub-section (1) of section 45 of the Reserve Bank of India Act, 1934 (2 of 1934), situated at the District Head quarters;	by cash, or	by cheque drawn on the same branch
vi)	Any branch situated at the district headquarters of a bank, notified by the State Government in the *Official Gazette,* for the purposes of this paragraph after consultation with the Reserve Bank of India. ------------------------------------	by cash, or	by cheque drawn on the same branch.

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(B) in respect of a person or an employer whose place of work is situated at a place other than the district headquarter, the bank or the treasury shown in column number (2), if he makes payment in the manner shown in column number (3):-

Sr. No.	Name of the Bank or Treasury for making of payment	Manner of payment	
(1)	(2)	(3)	
		(a)	(b)
(i)	The treasury or sub-treasury as the case may be, of the district or taluka, where the principal place of work of a person or an employer within that jurisdiction is situated;	by cash,	--
(ii)	Any branch of the State Bank of India or any of its Subsidiary Banks as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), situated in the District;	by cash, or	by cheque drawn on any branch of any bank situated in the same taluka.
(iii)	Any branch of a bank appointed by the Reserve Bank of India as its agent under the provisions of sub section (1) of section 45 of	by cash, or	by cheque drawn on the same branch.

	the Reserve Bank of India Act, 1934 (2 of 1934), situated in the District which branch is notified, from time to time in the *Official Gazette,* by the State Government.		
(iv) ---------	any branch situated in the District of a Bank notified by the State Government for the purposes of this paragraph after consultation with the Reserve Bank of India. ----------------------------------	by Cash, or ---------------	by Cheque drawn on the same branch. ----------------

(c) in respect of a non-resident person or an employer, the Reserve Bank of India, Mumbai;

3. After rule 11C of the principal rules, the following rule shall be inserted, namely:-

? **11D.** *Notice for payment of tax not paid according to return* :- Where an employer has furnished return under section 6, but has not first paid into Treasury the whole amount of tax and interest due or the extra amount due according to such return, as required under sub-section (4) of section 8, the Commissioner may by notice in Form IIIA, require him to pay forthwith the amount due by him according to return.?.

4. In Form III appended to the principal rules, -

(1) in PART I-A, -

a) for the words, letters and figures ?Do not exceed Rs. 2000? the words, letters and figures ?Do not exceed Rs. 2500? shall be substituted;

b) the words, letters and figures ?Exceed Rs. 2000 but do not exceed Rs. 2500? shall be deleted.

(2) in PART I-B,-

a) for the words, letters and figures ?Do not exceed Rs. 2000? the words, letters and figures ?Do not exceed Rs. 2500? shall be substituted;

b) the words, letters and figures ?Exceed Rs. 2000 to Rs. 2500?shall be deleted;

(3) for letters and word ?B.S.T.R.C. No.? wherever they occur, the letters and word ?M.V.A.T. R.C. No.? shall be substituted.

6. After Form III appended to the principal rules, the following Form shall be inserted, namely: -

"FORM IIIA

(See rule 11D)

Notice for payment of tax due according to a return under section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

To

Registration No.

Whereas the return under section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975,. for the period from ____________ to ____________ has been furnished by you,

*but the amount of tax, namely Rs. _______ and the amount of interest namely Rs. _______ , which is due according to the return has not been paid as required under rule 11 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975.

*but the copy of the chalan accompanying the return shows payment of only Rs._______ as against the amount of tax of Rs. _______and the amount of interest of Rs.________ , which is due according to the return and required to be paid under rule 11 of Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975, has not been paid;

You are hereby directed to pay the sum of Rs._________ (in words Rupees ____________________) into the Treasury forthwith and to produce the receipted copy of the chalan in proof of payment before me within three days of the date of payment failing which the said sum of Rs. __________ will be recoverable from you as arrears of land revenue.

Seal

Place Signature

Date Profession Tax Officer ?

* Strike out whichever is not applicable.?.

6. In Form VI appended to principal rules, for the brackets, words, letters and figures :-

?(i) Less than Rs. 400

(ii) Rs. 400 or more, but less than Rs. 500.

(iii) Rs. 500 or more, but less than Rs. 600.

(iv) Rs. 600 or more, but less than Rs. 800.

(v) Rs. 800 or more, but less than Rs. 1000.

(vi) Rs. 1000 or more, but less than Rs. 1200.

(vii) Rs. 1200 or more, but less than Rs. 1500.

(viii) Rs. 1500 or more.?

the brackets, words, letters and figures;

?(i) Upto Rs. 2500

(ii) More than Rs. 2,500 or more but upto Rs. 3,500

(iii) More than Rs. 3,500 or more but upto Rs. 5000

(iv) More than Rs. 5000 or more but upto Rs. 10000

(v) More than Rs. 10000.? Or more.

shall be substituted.

By order and in the name of the Governor of Maharashtra.

SHASHANK MATHNE,

Officer on Special Duty to Government