FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 15th June 2005

NOTIFICATION

MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

No. PTR. 1104/C.R. 42/ Taxation-3 – Whereas, the Government of Maharashtra is satisfied that the circumstances exist which render it necessary to take immediate action, further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employment 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) (hereinafter referred to as "the said act");

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 said act, and of all other powers enabling it in that behalf, the Government of Maharashtra is hereby pleased to make 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, 2005.
- 2. In rule 32 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 in sub-rule (1) in clause (i) in sub-clause (a), for the figures and words "50 per cent" the figures and words "40 per cent" shall be substituted.

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

SHASHANK MATHANE Officer on Special Duty.