Office of the
Commissioner of State Tax,
8th floor, GST Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

No. PT/2016/2/Adm-8 Mumbai, dated 01/10/2019
Trade Circular No. 50 T of 2019.

Sub: Grant of Administrative Relief to un-registered employer.

Ref:
1. Government Resolution, Finance Department, No. 1517/CR-06/Taxation-1, dt. 9th February 2017.
2. Government Resolution, Finance Department, No. 1506/CR-152/Taxation-1, dt. 5th February 2007.
3. Government Resolution, Finance Department, No. STA-1082/244/RES-8, dt. 1st June 1983.

Sir/ Gentlemen/ Madam,

The powers to regulate the case of delay due to technical difficulties in obtaining the certificate of registration under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (herein after referred as "the Profession Tax Act"), by way of administrative relief were delegated to the Commissioner of Profession Tax by the Government of Maharashtra in Finance Department, wide Government Resolution No. 1517/CR-60/Taxation-1, dated the 9th February 2017, subject to the condition that the delay in applying for the registration should not have caused real loss of revenue to Government and it should not be the result of attempt to evade, or to delay the payment of legitimate Tax. The Commissioner was also authorised to re-delegate these powers to his subordinate officers.

The power to regulate the case of delay due to technical difficulties in obtaining registration under the Profession Tax Act are hereby delegated to the Joint Commissioner of State Tax (Adm) of the respective division and for Mumbai to Joint Commissioner of Profession Tax, Mumbai.

This Government Resolution laid down certain conditions, to be fulfilled before granting administrative relief. They are as follows:

TABLE

Sr. No. (1)	Authority competent to exercise power (2)	Act (3)	Conditions subject to which the delegated power is to be exercised (4)
1.	Jt. Commissioner of State Tax, (Adm) in Mofussil.	Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.	(1) The delay must be because of the technical difficulties arising due to computerised system and (2) The delay should not be the result of attempt to evade or to delay the payment of legitimate Tax.
2.	Jt. Commissioner of Profession Tax, in Mumbai.		

This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

Yours faithfully,

(Rajiv Jalota)
Commissioner of State Tax,
Maharashtra State, Mumbai.

No. PT/2016/2/Adm-8
Trade Circular No. 50 T of 2019.

Mumbai, dated 01/10/2019

Copy forwarded to: Joint Commissioner of State Tax (Mahavikas) with the request to upload this Trade Circular on the MGSTD web-site.

1. Copy forwarded to:
   a) All Addl. Commissioners of State Tax.
   b) All Jt. Commissioners of State Tax (Profession Tax).
   c) All Dy. Commissioners of State Tax (Profession Tax).
   d) All Asstt. Commissioners of State Tax (Profession Tax).
   e) All Profession Tax Officers.

2. Copy forwarded with compliments for information to:
   a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai.
   b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

(Shriram H. Umale)
Joint Commissioner of State Tax (HQ)1,
Maharashtra State, Mumbai.