Office of the,
Commissioner of Sales Tax,
829, 8th Floor,
VikrikarBhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To

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No.PFT/2009/P.T./Adm-29/.../B 464 Mumbai, Dt. 3/11/09
(Trade Cir.No.-30T of 2009)

Sub: Profession Tax Enrollment Incentive Scheme 2009
The Maharashtra State Tax on Professions, Trades,
Callings and Employments Act, 1975.

Ref: 1. Budget Speech by Hon'ble Finance Minister.
2. Notification published in the Govt. Gazette
Government Resolution No. P.T.-1109/C.R. 35/Taxation-3,
Mantralaya, Mumbai-400 032 dated 29th July, 2009.

Gentlemen/Sir/Madam,

The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Profession Tax Act) is being implemented in the State w.e.f. 1st April, 1975. Under the Act, every self employed person engaged in any profession, trade, callings and employment is required to obtain Enrollment Certificate and pay profession tax yearly as per the provisions of the Act. The Government has observed that, many persons/ firms/ societies/ institutions etc. despite being liable to pay Profession Tax have failed to obtain enrollment certificate and are not paying profession tax. The Act provides for levy of penalty on such "persons" for failure to get enrolled.

2. The Government wishes that un-enrolled self employed persons should come forward, get themselves enrolled, and should pay Profession Tax due from them.

3. Accordingly, in order to provide incentive for enrollment, the Government of Maharashtra issued a resolution referred to at No.2. The aforesaid resolution is available on website www.mahavat.gov.in . This resolution has outlined the scheme of incentives and delegated to Commissioner of Sales Tax the powers to frame the procedure and to implement the scheme. Accordingly this circular is being issued. The salient features of the scheme are as under.

4. Scheme

4.1 Duration of Scheme:

The Amnesty Scheme is open for the period from 1st August, 2009 to 31st March, 2010 and is called "Profession tax Enrollment Incentive scheme 2009".

4.2 "Persons" eligible for Amnesty Scheme are:

All persons/ firms/ establishments who are liable but not yet enrolled under the Act.

4.3 Benefits under the scheme:

a) For persons/ firms/ establishments liable for enrollment during any period prior to 1.4.05 and yet not enrolled.

i) Tax, interest & penalty in respect of periods prior to 1/04/2005 would be waived in full.

ii) The amount of penalty on the tax payable for period 1.4.2005 onwards would be waived in full.

b) Person/firms/establishments liable on or after 1.4.05 but not enrolled

i) The amount of penalty from the year of liability till the date of enrollment would be waived in full.

4.4 Conditions of Amnesty:

i) Persons / firm / establishment not holding Enrollment certificate must apply for Enrollment during the period of said scheme.

ii) The tax payable under the Act for the periods 1st April, 2005 or from the date of liability where such date is after 1.4.2005 to 31st March, 2010 along with interest on it, is to be paid by the self employed persons during the Amnesty period.

iii) Under no circumstances the amount paid by the applicant prior to 31st

July 2009 shall be adjusted towards the amount to be paid as per the said scheme. Similarly no refund will be granted for the amount paid prior to the said scheme.

4.5 Procedure:

(1) Unenrolled persons are required to apply for Enrollment Certificate (E.C.) in form II under Maharashtra Profession Tax rules. The application form duly filled and signed should be submitted to Profession Tax registration officer along with the proof of address and the details of profession / Trade / Calling / employment. After entering the mandatory fields in the system, a registration officer will generate Enrollment number and provide the same to the applicant for the purpose of payment of requisite tax and interest in the bank / treasury. At this stage the certificate shall not be issued but the number is given to applicant only to facilitate payments.

(2) On obtaining Enrollment number applicant should make the payment of tax and interest as applicable, in full.

(3) An application for the scheme in prescribed format (Annexure-1) along with the proof of payment of requisite amount has to be filed before the registration authority. Upon receipt of the said application, the registering authority will verify the correctness of application and payment made by the applicant. If the registering authority is satisfied that the application is in order as per the scheme, he will issue an acknowledgement to the applicant provided under annuxure-I. The registering authority shall not issue any other communication separately.

(4) In case after generating EC number, applicant does not pay the full amount of tax and interest payable within the prescribed period, enrollment certificate will be generated as per the actual liability i.e. without giving him the benefit of the scheme. Full payment of tax and interest with in the prescribed time is the prerequisite for incentive under this scheme.

(5) After completing all the above referred formalities, registration officer will provide a copy of enrollment certificate to the applicant.

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(6) In case of any difficulty, the applicant may contact the administrative Joint Commissioner (P.T.) or Joint Commissioner of Sales Tax (Adm) VAT of the respective Divisions.

(5) If any member of trade has any doubt, he may refer the matter to this office for further clarification.

(6) You are requested to bring the contents of this circular to the notice of all the members of your Association.

Yours faithfully,

(Sanjay Bhatia)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No.PFT/2009/P.T./Adm-29/.../B-464 Mumbai, Dt. 3.11.09
Trade Cir.30 T of 2009

Copy forwarded to:

1. a. All the Addl.Commissioners of Sales Tax in the State.
   b. All the Joint Commissioners of Sales Tax in the State.
   c. All the Sr.Dy.Commissioners of Sales Tax in the State.
   d. All the Dy.Commissioners of Sales Tax in the State.
   e. All the Asstt.Commissioners of Sales Tax in the State.
   f. All Sales Tax Officers in the state.
2. **Copy forwarded with compliments for information to**:
   a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
   b. The Under Secretary, Finance Department, Mantralaya, Mumbai.
   c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.
3. **Copy to**: .

All the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

(P. D. Mahajan)
Dy. Commissioner of Sales Tax (Adm)29,
Maharashtra State, Mumbai.

ANNEXURE-1

Application form for Profession Tax Enrollment Incentive Scheme-2009

Date

1. Name of the Applicant:
2. Address:
3. E.C.No.

To,

The Profession Tax Officer (   ),

Registration

Sub: Amnesty Scheme 2009 under Profession Tax Act, 1975.

Ref: Government Resolution No. P.T.-1109/C.R. 35/Taxation-3, Mantralaya, Mumbai-400 032 dated 29th July, 2009.

Sir,

1. I ________________________________ of M/s ________________________________ am unenrolled person liable to pay tax under the said Act.
2. I hereby make an application for availing of the said incentive scheme-2009 declared by Government of Maharashtra under Government Resolution referred above. The terms and conditions laid in the said amnesty scheme are fully acceptable to me.
3. The details of arrears are as follows

TABLE

Sr.No.	Period	Amount Payable		
		Tax	Interest	Total
1	2	3	4	5

Amount Paid			Bank and branch/Treasury	Dt. of payment
Tax	Interest	Total		
6	7	8	9	10

4. I hereby enclose self-attested copies of the chalan of payment made by me as detailed above.

Kindly consider my request for amnesty under the said incentive scheme-2009.

Place:

Yours faithfully,

Date:

(Signature, Name and Designation)

ACKNOWLEDGEMENT

E.C. Number :

Received your application under Profession Tax Enrollment Incentive Scheme-2009. As you have complied to the conditions under the above scheme, your application is accepted.

Date :

Profession Tax Officer
Registration