

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

TRADE CIRCULAR.

To

No.A.C.(P.T.)/2004/P.T./Adm-7/20/B- 222

Mumbai Dt : 19.09.2005.

Circular No.19 T of 2005.

Sub: Exemption to persons suffering from permanent physical disability.

Gentlemen/Sir/Madam,

The Section 27A(c) of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, provides for exemption from payment of profession tax by any person suffering from a permanent physical disability. Rule 32 of the Maharashtra State Tax on Professions, Trades, and Callings and Employments Rules, 1975 prescribes the norms of permanent physical disability of a person entitled for exemption from profession tax.

2. The Government has issued a notification bearing No. PTR/1104/CR 42/Taxation-3, dt. 15th June 2005 and amended the sub-clause (a) in clause (i) of sub-rule (1) in rule 32. By this amendment, a person suffering from a permanent physical disability of more than 40 percent in one limb is now entitled for exemption from the payment of profession tax. Earlier this limit of

physical disability was more than 50 percent in one limb which is now reduced to 40 percent in one limb.

3. 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.

4. You are requested to bring the contents of this circular to the notice of all the members of association.

Yours faithfully,

(B. C. KHATUA)

Commissioner of Profession Tax,

Maharashtra State, Mumbai.