

## TRADE CIRCULAR

To,

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No PT/2016/AMD-2015/5/ADM-8-B  
(Trade Cir No 11 T of 2016)

Mumbai, Dt 06/05/2016

Sub: Exemption of late fee u/s 6(3) of the Maharashtra State Tax on Professions, Trade, Callings and Employment Act, 1975 to the Government aided educational institutions.

Ref: Government Notification No. PFT 1216/ C.R. 26/  
Taxation-03, Dated 02/04/2016.

**Background:-** Every employer, who is registered under this Act is required to furnish an electronic return of Profession Tax (PT) in Form III-B on department's web-site [www.mahavat.gov.in](http://www.mahavat.gov.in) before due date of such return [sec. 6 and rule 11]. Electronic returns (e-returns) have been made mandatory for the periods starting from 1<sup>st</sup> April 2006 onwards by the notification No. VAT/AMD. 1010/1B/PT/Adm 6 dated 14<sup>th</sup> July 2011.

2. **Aided Educational Institutions:-** It is noticed that, many educational institutions, which receive grant-in-aid from the State Government have not filed PT e-returns, though PT for the said returns period has been deducted and paid in the Government Treasury.
3. **Late fee for late returns:-** An employer, who uploads a late return on or after 1<sup>st</sup> August 2012, for any period, then he is liable to pay late fee of rupees one thousand [sec. 6(3)]. In other words, unless late fee is paid, a return cannot be uploaded on department's website. As the returns are not filed within prescribed time by these educational institutions late fee has become applicable before filling of such e-returns.
4. **Late Fee exemption:-** In view of the fact that these educational institutions had already paid the due tax, the State Government has exempted late fee payable by these educational institutions, by notification dated 2<sup>nd</sup> April 2016 [No. PFT 1216/ C.R. 26/ Taxation-03]. All such aided

educational institutions are requested to take the benefit of this limited period late fee exemption scheme.

**5. Eligibility Conditions:** The eligibility conditions for exemption of late fee are explained below:

- (i) The employer must be an educational Institution which receives grant-in-aid from the State Government.
- (ii) The benefit of late fee exemption is available for all return periods starting from 1<sup>st</sup> April 2006 to 31<sup>st</sup> March 2016, if e-returns for such periods, are filed up to 30<sup>th</sup> June 2016, on website of the Sales Tax Department. If any educational institution has already filed physical return for any period up to 13<sup>th</sup> July 2011, then e-return for such period is not required to be filed.
- (iii) PT, as per returns should have been paid on or before 31<sup>st</sup> March 2016. In case, if any institution has failed to pay tax up to the due date of such returns, then interest u/s 9(2), at the rate of 1.25% per month should be paid up to 30<sup>th</sup> June 2016.


**6. Procedure:-** The procedure is detailed below:

- a) The educational institution shall make an application in Annexure to the Profession Tax Officer (PTO) under whose jurisdiction his case falls before filing the electronic return. List of PTRC TIN holders and their respective officers is available at [www.mahavat.gov.in](http://www.mahavat.gov.in) >> what's New >> "List of PTRC holders & its officer in charge in the State".
- b) The educational institution shall submit the following proofs with application:
  - (i) Documentary proof that the institution receives grant-in-aid from the State Government.
  - (ii) Copies of Challans of tax paid from 1<sup>st</sup> April 2006 to 31<sup>st</sup> March 2016.
  - (iii) Proof of interest payment, in case of delayed payment of tax for periods from 1<sup>st</sup> April 2006 to 31<sup>st</sup> March 2016.
- c) The Profession Tax Officer shall verify the application, confirm whether the applicant is eligible for late fee waiver as per the notification.

- d) After confirmation, the Profession Tax Officer shall communicate the TIN number of the eligible applicant to Mahavikas Cell by email at latefee\_waiver@mahavat.gov.in on the same day to make available the facility to the applicant to upload the late returns on the website of the department.
- e) An employer can upload the return on department's website after 3 days from the date of submitting application to the Profession Tax Officer.

Last date for submission of e-returns is 30th June 2016 to claim late fee exemption. Therefore, the educational institutions should ensure that the application for late fee waiver in the prescribed format reaches the concerned PTO well before the last date i.e. at least 15 working days in advance.

- 7. Revocation of late fee exemption:** If it is found that the employer being an educational institution has not fulfilled the conditions or has submitted false information, his waiver of late fees will be revoked and action will be taken against him as per provisions of law.




(RAJIV JALOTA)

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

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Copy forwarded to Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments web-site.



(D. M. THORAT)

Joint Commissioner of Sales Tax (HQ) 1  
Maharashtra State, Mumbai.

**ANNEXURE**

Application to be submitted by an educational institution which receives grant-in-aid from Government of Maharashtra for late return fees waiver.

1. Profession Tax Registration TIN (Starting with 27) :

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2. Name of the employer (Educational Institution) : \_\_\_\_\_

3. Address of the educational institution : \_\_\_\_\_

District :

Taluka :

Village :

PinCode :

4. Telephone Number :

5. Mobile Number :

6. Email\_id of employer :

7. Name of the Contact Person :

8. Periods of the returns to be filed  
(mention F. Y. and periodicity)

Sr	Financial Year	Periodicity *	Returns period (from .....to.....)	Date of tax payment	Date of payment of interest U/s 9(2) if payable
(a)	(b)	(c)	(d)	(e)	(f)
1					
2					
3					

I have read all the conditions laid down by Maharashtra Sales Tax Department to avail the benefit of late fee waiver and I undertake the responsibility to fulfil the same.

Signature of the employer / authorised signatory

Name :

Designation :

Stamp and Seal of the Institution

\* refer Profession Tax Registration Certificate (PTRC) holder section of Tax Calendar available at [www.mahavat.gov.in](http://www.mahavat.gov.in) >> Dealer Services >> Tax Calendar >> PROFESSION TAX ACT.