

Office of the:
Commissioner of State Tax,
Maharashtra State. 8th Floor,
GST Bhavan, Mazgaon,
Mumbai-10

TRADE CIRCULAR

No. CST/ACSTHQ-3/PT/25-26/B- 3 (5), Mumbai, Date: 13/03/2026.

Trade Circular No. 01 T of 2026.

Sub. : Relaxation in registration and filing of returns under
Maharashtra Tax on Trade, Callings and Profession Act-reg.

Ref. : Maharashtra Government Notification, Finance Department
dated 28/02/2026.

1. Background:-

- 1.1 The Maharashtra GST Department has recently migrated to a new IT system for the implementation of the MVAT Act, CST Act, and allied Acts, including the Profession Tax Act. All compliance facilities, including registration, payment of tax, and filing of returns under these Acts, have been provided on the newly developed mahagst.gov.in portal. Additionally, considering the exigencies of State revenue, the due date for filing of returns under the Profession Tax Act for the month of March, as well as for dealers having annual periodicity, has been prescribed as 15th March of every financial year.
- 1.2 A number of complaints have been received from trade bodies and professionals seeking an extension of the due dates for payment of tax and filing of returns under the Profession Tax Act due in March 2026. It has been observed that, due to certain technical issues, taxpayers are unable to access the system for compliance purposes.
- 1.3 In order to overcome the reported technical glitches, it is considered expedient to reduce the user load on the portal. Further, considering the obligation of taxpayers to pay tax by the prescribed due date, the following decisions have been taken.

2. System changes:

- 2.1 It has been decided to continue the tax payment facility on the portal so as to enable taxpayers to discharge their tax liability within the prescribed time limit.
- 2.2 Other online functionalities under Profession Tax Act, namely registration and filing of returns, have been temporarily disabled.
- 2.3 An alternate facility to pay Profession Tax on PAN has been enabled.

3. Guidelines for taxpayers:

- 3.1 The facility to fetch details by entering the PTEC number has been disabled. Therefore, PTEC taxpayers, whether already registered or intending to register, are advised to pay their due tax by using their PAN. Any payment made using the PAN within the prescribed due date shall be treated as a valid discharge of the tax liability.
- 3.2 In order to facilitate payment within the due date, PTRC taxpayers having a valid PTRC registration number may make payment by mentioning the PTRC number in the challan. Such taxpayers are advised to mention the correct return period, i.e., the month in case of monthly returns and the year in case of annual periodicity, which will enable the Department to appropriately account for the payment in due course.
- 3.3 PTRC/PTEC taxpayers, who are unable to complete registration and pay their due taxes due to the aforesaid system issues, are advised to make online payment using their valid PAN. These taxpayers must apply for registration on or before 30th April 2026. Any payment made by such PTRC / PTEC taxpayers using PAN, for which the application of registration is received by the aforesaid date, shall be treated as a valid discharge of liability, as if such taxpayer had been registered with effect from the date of issuance of this circular.

4. Applicability of these guidelines:

- 4.1 It may please be noted that the relaxation provided under this Circular shall not be treated as a blanket relaxation for all times. It shall be available only for the registration and returns under Profession Tax Act and which is due in the month of March 2026.

- 4.2 Further, it shall be applicable to PTRC and PTEC taxpayers who pay their due profession tax on or before 15th March 2026 and 31st March 2026, respectively.
5. This Trade circular is clarificatory in nature and issued to remove the difficulties faced by taxpayers. It shall not be used in the interpretation of provisions of law. Difficulty, if any, in the implementation of this circular may be brought to the notice of this office.

sdf

(Asheesh Sharma)
Commissioner of State Tax,
Maharashtra

No. CST/ACSTHQ-3/PT/25-26/B- 315 , Mumbai, Date: 13 /03/2026

Trade Circular No. 01 T of 2026.

Copy forwarded with compliments for information to.

1. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
2. The Under Secretary, Finance Department, Mantralaya, Mumbai.

(Sudam Gawali)

(Sudam Gawali)

Addl. Commissioner of State Tax (HQR-3),
Maharashtra State