

Office of the
Commissioner of Profession Tax,
Maharashtra State,
8th Floor, GST Bhavan,
Mazgaon, Mumbai – 400010.

TRADE CIRCULAR

No : ACST/VAT-3/PT/late-fee exemption /2018/B- 2097 Mumbai, dt : 21/05/2018
Trade Circular No. 15 T of 2018

Sub: Exemption from payment of late fee u/s 6(3)
of the Maharashtra State Tax on Professions, Trades,
Callings and Employments Act, 1975.

Ref: 1) Trade Circular 32T of 2016 dated 27/10/2016.
2) Trade Circular 8T of 2017 Dt 16/3/2017.
3) Trade Circular 40T of 2017 Dt 12/09/2017.
4) Trade Circular 48T of 2017 Dt 23/11/2017.
5) Trade Circular 57T of 2017 Dt : 30/12/2017.

I. Exemption from payment of late fee U/s 6(3)-

- 1) As per section 6(1) of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (the Profession Tax Act 1975), every employer who has obtained Profession Tax Registration Certificate (PTRC) under the Profession Tax Act, 1975 has to furnish return in the prescribed format showing the salaries and wages paid by him and the amount of tax deducted by him in respect thereof. As per Rule 11(2A) of the Profession Tax Rules, 1975, such return shall be in electronic Form IIIB and payment shall be made before uploading the said return on the official website of the department). Section 6(2) of the Profession Tax Act, 1975 provides that a return without such proof of payment shall not be deemed to have been duly filed.
- 2) Kindly refer to Trade Circular 8T of 2017 dated 16/3/2017, which describes the process of SAP based e-filing of PTRC return. Also Trade Circular 32T of 2016, dated t 27/10/2016 and 48T of 2017 dated 23/11/2017 were issued, describing the detailed process of e-payment under SAP-TRM system.
- 3) From 01/04/2018, the PTRC returns are being filed on the new web site www.mahagst.gov.in.

- 4) The Trade Associations and employers have represented that due to technical difficulties, many employers have not been able to upload returns. Further it is represented that they are facing technical difficulties in creating profile for accessing e-services on www.mahagst.gov.in.
- 5) The issue mentioned in Para 4 has been examined and it is found that because of the technical difficulties some of the employers could not file the returns by the due dates. Hence under the powers conferred by Notification No PFT-2014/CR-38/Taxation-3 dated 21-8-2014 issued by the State Government under proviso of Section 6(3) of the Profession Tax Act, 1975, the whole of the late fee payable by the registered employer, in respect of the monthly or annual returns pertaining to the periods April 2016 to June 2018 is being exempted, subject to the fulfillment of eligibility conditions mentioned below-
- 6) **Eligibility Conditions:**
 - i) Any amount payable as per return should have been/shall be paid on or before the due date.
 - ii) The aforesaid employers should submit the monthly or, as the case may be, annual returns pertaining to the periods April 2016 to June 2018 on or before 31st July 2018.
- 7) Needless to mention that no refund or adjustment against any tax liability shall be allowed where late fee has already been paid.
- 8) **Revocation of Late fee exemption:** If it is found that the employer has not fulfilled the conditions or has submitted false information to avail the benefit of exemption then, his exemption of late fee shall be revoked and action will be taken against him as per the provisions of law.

II. "FAQs for Profession Tax":

MGSTD is receiving queries in respect of Profile creation, Registration, Payment, Return filling. These queries have been compiled and their resolutions have been prepared. The tax payers may access the file "FAQs for Profession Tax" for necessary guidelines in respect in respect of issues in Profile creation, Registration, Payment, Return filling.

If any member of the trade has any doubt, he may refer the matter to this office for further clarification. You are requested to bring the contents of this circular to the notice of the members of your association.



Rajiv Jalota
Commissioner of Profession Tax
Maharashtra State, Mumbai.

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Copy forwarded to Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on department's website.



(Subhash Morale)
Addl. Commissioner (VAT-3),
Maharashtra State, Mumbai.