

Office of the  
Commissioner of Profession Tax,  
Maharashtra State,  
8<sup>th</sup> floor, GST Bhavan,  
Mazgaon, Mumbai 400010.

## TRADE CIRCULAR

No. ACST/GST-3/PT/late-fee exemption/2019/B- 66 Mumbai, Dt. 14/01/2019  
Trade Circular No.-6- T of 2019

**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 dated 16/03/2017  
3) Trade Circular 40T of 2017 dated 12/09/2017  
4) Trade Circular 48T of 2017 dated 23/11/2017  
5) Trade Circular 57T of 2017 dated 30/12/2017  
6) Trade Circular 15T of 2016 dated 21/05/2018  
7) Trade Circular 28T of 2018 dated 19/10/2018

### **Exemption from payment of late fee u/s. 6(3) –**

1. Kindly refer to Trade Circular No. 28T of 2018 dated 19/10/2018. By this circular the whole of the late fee payable by the registered employer in respect of monthly or annual returns pertaining to periods April 2016 to November 2018 was exempted due to technical difficulties faced by the tax payers subject to fulfillment of eligibility conditions.
2. As those technical difficulties are not fully resolved it is proposed to extend the date of filing returns without payment of late fee. Hence, under the powers conferred by Notification No. PFT-2014/CR-38/taxation dated 21.08.2014 issued by the State Government on the 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 monthly or annual returns pertaining to periods from April 2016 to January 2019 is exempted subject to fulfillment of eligibility conditions mentioned below:
3. 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 January 2019 on or before 28th February 2019.
4. Needless to mention that no refund or adjustment against any tax liability shall be allowed where late fee has already been paid.
  5. **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.

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

No: ACST/GST-3/PT/late-fee exemption/2019/B-66      Mumbai, Dt. 14/01/2019  
Trade Circular No. - 6 - T of 2019

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



(C. M. Kamble)

Addl. Commissioner (GST-3)  
Maharashtra State, Mumbai.