

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

TRADE CIRCULAR

No: ACST/VAT-3/PT/Late-fee-waiver/___/2020/B- 196, Mumbai, Dt: 19/03/2020
Trade Circular No. 04T of 2020

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

Ref: 1. Notification No. 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

- 2) Trade Circular 8T of 2017 Dt 16/3/2017
- 3) Trade Circular 327 of 2016 Dt 27/10/2016
- 4) Trade Circular 40T of 2017 Dt 12/09/2017
- 5) Trade Circular 48T of 2017 Dt 23/11/2017
- 6) Trade Circular 57T of 2017 dated 30/12/2017
- 7) Trade Circular 15T of 2018 dated 21/05/2018
- 8) Trade Circular 28T of 2018 dated 19/10/2018
- 9) Trade Circular 11T of 2019 Dt 30/03/2019

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

1. Kindly refer to Trade Circular no. 11T of 2019 dated 30/03/2019. By this circular the whole of the late fee payable by the registered employer in respect of monthly or annual returns pertaining to periods up to March 2019 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 waive the late fee payable under section 6(3) for the registered employer who files the returns for any period/s subject to eligibility conditions.
3. 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 any periods up to 31st March 2020, is exempted subject to fulfillment of eligibility conditions mentioned below:
4. Eligibility Conditions:-
 - i) Any amount payable as per return should have been/shall be paid on or before the filing of returns.

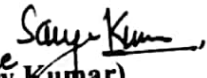
- ii) The aforesaid employers should submit the returns pertaining to any periods up to March 2020 on or before 30th April 2020.

Needless to mention that no refund or adjustment against any tax liability was be allowed where late fee has already been paid.

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.

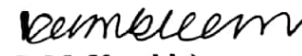
If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

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


(Sanjeev Kumar)
Commissioner of Profession Tax
Maharashtra State, Mumbai

No: ACST/GST-3/PT/late-fee exemption/2020/B- 196 Mumbai, Dt. 19/03/2020
Trade Circular No. 94T of 2020

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 of State Tax (GST-3)
Maharashtra State, Mumbai.