

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 9th May 2018

NOTIFICATION

MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

No. PT1218/CR 33 /Taxation-3.—Whereas the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 and to dispense with the condition of previous publication thereof under the proviso to sub-section (3) of section 27 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975).

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) read with the proviso to sub-section (3) of section 27 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, and of all other powers enabling it in this behalf, the Government of Maharashtra hereby, makes the following rules further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975, namely :—

1. These rules may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2018.

2. In rule 3 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975, in sub-rule (1), the following provisos shall be added, namely :—

“Provided that, the applicant may, at his option make a single application to the prescribed authority for his principal place of work. In such case the applicant shall declare other places of work as additional places of work:

Provided further that, an employer already holding more than one certificate of registration may, at this option apply for declaration of one of his place of work as principal place of work and for cancellation of certificates of registration granted for the other places of work, to the prescribed authority, under whose jurisdiction his place of work falls.”.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.