



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ५, अंक २७(३)]

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असाधारण क्रमांक ६३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Second Amendment and Validation) Act, 2019 (Mah. Act No. XVI of 2019), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XVI OF 2019.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 9th July 2019).

An Act further to amend certain tax laws in operation in the State of Maharashtra.

WHEREAS it is expedient further to amend certain tax laws in operation in the State of Maharashtra, for the purposes hereinafter appearing; it is hereby enacted in the Seventieth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Maharashtra Tax Laws (Second Amendment and Validation) Act, 2019.

Short title and commencement.

(2) Save as otherwise provided in this Act, it shall come into force on the date of publication of this Act in the *Official Gazette*.

CHAPTER II

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

Amendment of section 5 of Mah.XVI of 1975. **2.** In section 5 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter, in this Chapter, referred to as "the Profession Tax Act"), for sub-section (5) the following sub-section shall be substituted, namely :—

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“ (5) Where an employer, liable to registration has failed to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose penalty of rupees five for each day of delay in case of such employer.”.

Amendment of section 8 of Mah.XVI of 1975. **3.** In section 8 of the Profession Tax Act, for sub-section (2), the following sub-section, shall be substituted, namely :—

“ (2) The amount of tax due from an enrolled person, as specified in his enrolment certificate, shall be paid for each year on or before the 31st March of the said year :

Provided that, in respect of the person who is enrolled and the rate of tax at which he is liable to pay tax is revised, then such revised tax shall be paid on or before the 31st March of the year in which the rates are revised. ”.

Amendment of section 9 of Mah.XVI of 1975. **4.** In section 9 of the Profession Tax Act, after sub-section (3), the following sub-section shall be inserted, namely :—

“(3A) If a person, liable to get enrolled, fails to apply for certificate of enrolment within the period specified under this Act, he shall be liable to pay simple interest at the rate of 1.25 per cent. per month or part thereof of the amount of tax payable, from the 1st July of that year, till the date of payment of such tax, in addition to the amount of tax payable in respect of the year, for which he has remained unenrolled. ”.