

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 6th June 2019.

NOTIFICATION

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

No. PFT-2019/C.R.8/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 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, 2019.
2. In rule 11 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 (hereinafter referred to as “the principal Rules”), in sub-rule (3),—
 - (i) in clause (a), for the words and figures “was less than Rs. 50,000” the words and figures “was less than Rs. 1,00,000” shall be substituted;
 - (ii) in clause (c), for the words and figures “was Rs. 50,000 or more” the words and figures “was Rs. 1,00,000 or more” shall be substituted.
3. In rule 28 of the principal Rules, in sub-rule (1),—
 - (i) in the proviso, for the words “addressee personally”, the words “addressee personally ; or” shall be substituted ;
 - (ii) after the proviso, the following clause shall be added, namely :—
 - “(iii) by sending a scanned copy or electronically generated and digitally signed copy of the notice by e-mail.”.

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

J. V. DIPTE,
Deputy Secretary to Government.