FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,

Mumbai 400 032, Dated the 4th February 2021.

NOTIFICATION

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

No. PFT-1221/C.R. 2/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, 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.** (1) These rules may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2021.
 - (2) They shall come into force with effect from the 1st April 2021.
- **2.** For FORM IIIB appended to the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 the following FORM shall be substituted, namely :—

"FORM IIIB										
Electronic Return under The Maharashtra State Tax On Professions, Trades, Callings										
And Employments Act, 1975.										
(See Rule 11,11E)										
1	Profession Tax R.C. No	5. (TIN)		Whether First Return?			Drop			
						(In Case of New Registration)			ration)	Down
						Whethe	r Last F	leturn?		Drop
				(In Case of Cancellation of			Down			
						Registra	tion)			
2	MVAT TIN/GST TIN			Drop Down TAN						
3	Name of the Employer	•								
4	Type of Return			Original / Revise				Drop Down		
5	Financial Year (select)			Period (select)						
6	Period Covered by	From	Dat	e	Month	Year	То	Date	Month	Year
	Return									

7	Computation of Profession Tax							
	Number of Employees whose salary paid for Amo							
	Salary Slabs	Rate of Tax Per	the month of-			tal	Tax	
	as per Entry	Month	March to Jan	Feb	Cou	ınt	Deducted	
	1 of		(Rs. 200/-p.m.)	(Rs. 300/- p.m.)				
	Schedule I		· · · · ·	(
	Does Not							
	Exceed	Nil						
	Rs. 7500							
	Exceeds Rs.	For Female						
	7500 but	Nil						
	not exceed Rs. 10000	For Male Rs. 175						
	Exceeds	Rs. 175 Rs.200 per						
	Exceeds Rs. 10000	month except in						
	KS. 10000	the month of						
		February.						
		Rs.300 per						
		month of						
		February.						
	No of							
	Employees							
	exempted							
	u/s. 27A							
8	Total Tax Pa							
9	Add: Differential amount Paid for Previous Period							
10	Add: Interest Amount							
11	Add: Penalty							
12	Add: Late Fee							
13	Less: Excess credit brought forward, if any from Previous							
		Month/Year						
14	Net amount payable / refundable (-)							
15	Less: Amount already paid with Challan For PT							
16	Balance Amount payable							
17	Balance Excess Credit							
18	Less: Excess credit carried forward, if any to subsequent							
	Month/Year							
19	Excess Cree	Excess Credit claimed as refund in this return						
20	20 Details of the Amount already paid in Challan for PT							
Cha	llan No./CIN	Amount (Rs	.) Payment Dat	e Name of the B	ank	Bra	nch Name	
	TOTAL							
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Declaration: The above statements are true and correct to the best of my knowledge and belief.						
Date of Filing of Return	Date	Month	Year			
Name of the Authorised Person						
Designation						
E-mail ID			".			

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

MANDAR KELKAR, Deputy Secretary to Government.

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