

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, Dated the 12th February 2021.

NOTIFICATION

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

No. PFT-1221/C.R. 3/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 (Second Amendment) Rules, 2021.

2. In rule 4A of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 (hereinafter referred to as “the principal Rules”), in sub-rule (1), the following proviso, shall be added, namely: -

“Provided that, where an employer or a person is a Company specified under sub-section (3A) of section 5 of the Act, apply for certificate of registration or enrolment, shall provide the Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN) under the Income Tax Act, 1961 of all the directors and authorized signatory of the Company. However, where the director or the authorized signatory is a foreign national who does not have Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN), then he shall provide his Passport Number and he shall furnish the Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN) to the registering authority as soon as he obtains it, along with the Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN) of the Company.”

3. Rule 8 of the principal Rules shall be deleted.

4. In FORM I, appended to the principal Rules,-

(a) after Sr. No.1(B), the following shall be inserted, namely :-

“1(C) Passport Number of Employer (in case if Director of Company or Authorized signatory is foreign national who does not hold PAN)

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| Name of the country | | | | | issuing passport. | | | | |

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(b) in ANNEXURE-I, -

(i) in Sr. No. 1, for the words “PAN No.” the words and brackets “PAN No. or PASSPORT No. (in case if Director of Company or Authorized signatory is foreign national who does not hold PAN)” shall be substituted;

(ii) in Sr. No. 2, for the words “PAN No.” the words and brackets “PAN No. or PASSPORT No. (in case if Director of Company or Authorized signatory is foreign national who does not hold PAN)” shall be substituted.

5. In FORM II appended to the principal Rules, after Sr. No. 1(B), the following shall be inserted, namely: -

“1(C) Passport Number of Applicant (in case if Director of Company or Authorized signatory is foreign national who does not hold PAN)

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

MANDAR KELKAR,
Deputy Secretary to Government.