

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated 25th February 2022

NOTIFICATION

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

No. PFT.1222/CR-3/Taxation-3.— In exercise of the powers conferred by proviso to sub-section (3) of section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975), the Government of Maharashtra, hereby amends the Government Notification, Finance Department, No. PFT.2014/CR-38/Taxation-3, dated the 21st August 2014 as follows, namely:—

In the SCHEDULE, appended to the said Notification, for entry (8) the following entry shall be substituted, namely:—

(a)	(b)	(c)	(d)	(e)
“(8)	Employers who could not pay taxes or upload returns due to Covid-19 pandemic.	Returns for any period up to the month of December 2021.	whole of late fee payable, in respect of the return specified in column (c).	(a) Return specified in column (c) shall be filed on or before the 31st March 2022 on the website of the Maharashtra Goods and Services Tax Department. (b) Tax payable as per return, referred to in column (c) shall be paid before filing of return. (c) Interest under sub-section (2) of section 9 on tax payable as per return specified in column (c) shall be paid before filing of return.”

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

M. A. KELKAR,

Deputy Secretary to Government.