

**FINANCE DEPARTMENT**

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 24th April 2024.

*NOTIFICATION*

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

No. व्यकर-2024/प्र.क्र.14/कराधान-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, after the entry (9), the following entry shall be added, namely :—

(A)	(B)	(C)	(D)	(E)
“(10)	Employer who is liable to file the return alongwith the payment and where the due date prescribed to file said return falls between the 1st March 2024 to 31st March 2024 but could not file the return due to technical difficulties.	Returns whose due date falls between the 1st March 2024 to 31st March 2024.	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 30th April 2024 on the website of the Maharashtra Goods and Services Tax Department.  (b) Tax payable, if any, along with interest under sub-section (2) of section 9 on tax payable shall be paid on or before 31st March 2024 in respect of the return, referred to in column (c)”.

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

MANDAR KELKAR,  
Deputy Secretary to Government.