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

[*Text as on 31st December 2025*]

CONTENTS

PREAMBLE.

SECTIONS.

1. Short title, extent and commencement.
2. Definitions.
3. Levy and charge of tax.
4. Employer's liability to deduct and pay tax on behalf of employees.
4A. Restricted liability to pay tax.
4B. Liability to deduct and pay tax in certain cases.
4C. Collection and Payment towards tax.
5. Registration and enrolment.
6. Returns.
7. Assessment and collection of tax.
7A. Application of provisions of section 22 of Maharashtra Value Added Tax Act, 2002 and certain provisions of rules made thereunder.
8. Payment of tax.
9. Consequences of failure to deduct or to pay tax.
10. Penalty for non-payment of tax.
10A. Special provision regarding liability to pay tax in certain cases.
11. Recovery of tax, etc.
11A. Special powers of Profession Tax Authorities for recovery of tax as arrears of land revenue.
12. Authorities for implementation of the Act.
12A. Determination of certain disputed questions.
13. Appeal.
14. Revision.
15. Rectification of mistakes.
16. Accounts.
17. Special mode of recovery.
18. Production and inspection of accounts and documents and search of premises.
19. Refunds of excess payment.
19A. Interest on amount of refund.

19B. Interest on delayed of refund.

20. [*Deleted*].

21. [*Deleted*].

22. Power to transfer proceedings.

23. [*Deleted*].

24. Powers to enforce attendance etc.

25. Bar to proceedings.

26. Power to delegate.

26A. Power to collect statistics.

27. Power to make rules.

27A. Exemptions.

28. Amendment of certain enactments.

29. Grants to local authorities for loss of revenue.

30. Amounts to be paid into the Fund established under the Maharashtra Employment Guarantee Act, 1977.

SCHEDULE II

LIST OF AMENDMENT ACTS

1. Amended by Mah. 21 of 1976[1] (1-11-1976)
2. Amended by Mah. 13 of 1982 (20-4-1982)
3. Amended by Mah. 22 of 1985 (16-8-1985)
4. Amended by Mah. 25 of 1986 (3-7-1986)
5. Amended by Mah. 12 of 1987 (20-4-1987)
6. Amended by Mah. 9 of 1988 (22-4-1988)
7. Amended by Mah. 9 of 1989 (1-4-1989)
8. Amended by Mah. 24 of 1990[2] (28-8-1990)

1 Section 12 of this Act shall be deemed to have come into force on 1st April 1975 [*see* s. 12(*2*) of Mah. 21 of 1976].

2 Section 26 of Mah. 24 of 1990 reads as under:—

26. Validation and savings.— (*1*) Notwithstanding anything contained in any law or any judgment, decree or order of any Court, Tribunal or any other authority, any assessment, re-assessment, levy or collection of tax, or all penalties and any interest payable, imposed, paid or realised, or purporting to have been levied, collected, imposed, paid or realised under the Bombay Sales Tax Act, 1959 (Bom. LI of 1959), the Maharashtra Sales Tax on the Transfer of Property in goods involved in the execution of Works Contracts (Re-enacted) Act, 1989 (Mah. XXVI of 1989), the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975) and the Maharashtra Tax on Luxuries (in Hotels and Lodging Houses) Act, 1987 (Mah. XLI of 1987) (hereinafter in this section, collectively referred to as "the said Acts"), which would have been validly levied, collected, imposed, payable, paid or realised if the amendments made to the said Acts by this Act were in force during the period for which such tax is or such penalty or interest is levied, collected, imposed, payable, paid or realised under the said Acts shall, for all purposes, be deemed to be, and shall be deemed to have always been levied, collected, imposed, payable, paid or realised in accordance with law; and accordingly:—

(*a*) all acts, proceedings or things done or taken by any authority or Tribunal in connection with the assessment, re-assessment, levy or collection of tax for the imposition, collection or realisation of any penalty or interest shall, for all purposes be deemed to be, and to have always been done or taken in accordance with law;

(*b*) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, or other authority, for the refund of any such tax, penalty or interest;

(*c*) no Court, Tribunal, or other authority shall a force any decree or order directing the refund of any such tax, penalty or interest;

(*d*) where any amount, which had been received or realised by way of such tax, penalty or interest, has been refunded before the commencement of this Act and such refund would not have been allowed if the provisions of the said Acts as amended by this Act had been in force on the date on which the order for such refund was passed, the amount so refunded may be recovered as an arrear of tax under the said Acts;

(*e*) any proceeding, act or thing, which could have been validly taken, continued or done or the levy, imposition or collection of such tax, penalty or interest at any time before the commencement of this Act if the provisions of the said Acts as amended by this Act had then been in force but which had not been taken, continued, done or imposed, may after such commencement be taken, continued, done or imposed, under the said Acts.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) from questioning in accordance with the provisions of the said Acts, as amended by this Act, any assessment, reassessment, levy, collection, imposition or realisation of tax, penalty or interest referred to in sub-section (*1*), or

(*b*) from claiming, subject to the provisions of sub-section (*64*) of section 38 or sub-section (*3*) of section 43 of the Bombay Sales Tax Act, 1959 (Bom. LI of 1959), so far as may be applicable, refund of any tax, penalty or interest paid by him, under the said Acts, in excess of the amount due from him by way of tax, penalty or interest under the said Acts, as amended by this Act.

(*3*) The applications made to the Tribunal under section 57 of the Bombay Sales Tax Act, 1959 (Bom. LI of 1959) and pending on the day immediately preceding the day on which this Act comes into force shall be disposed of by the Tribunal as if this Act had not been passed.

(*4*) Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the said Acts, but for the amendments made to the said Acts by this Act, nor shall any person in respect of such act or omission be subjected to a penalty for an offence greater than that which could have been inflicted on him under the law in force immediately before the commencement of this Act.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

9. Amended by Mah. 12 of 1991[1] (22-2-1991)[2]
10. Amended by Mah. 11 of 1992 (1-5-1992)
11. Amended by Mah. 17 of 1993 (1-5-1993)
12. Amended by Mah. 29 of 1994 (1-5-1994)
13. Amended by Mah. 12 of 1995 (1-5-1995)
14. Amended by Mah. 16 of 1995 (1-10-1995)
15. Amended by Mah. 19 of 1996 (29-6-1996)
16. Amended by Mah. 9 of 1997
17. Amended by Mah. 30 of 1997 (15-7-1997)
18. Amended by Mah. 21 of 1998[3] (1-5-1998)
19. Amended by Mah. 25 of 1999 (23-04-1999)
20. Amended by Mah. 28 of 2000 (1-05-2000)
21. Amended by Mah. 51 of 2000[4] (13-9-2000)
22. Amended by Mah. 22 of 2001 (1-5-2001)

1 Maharashtra Ordinance No. VI of 1991 was repealed by Mah. 12 of 1991, s. 4.

2 Section 3 of Mah. 12 of 1991 reads as under:—

"3. Validating Provisions and Savings.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, re-assessment, levy, imposition or collection of tax, interest or penalty or any action taken or thing done in relation to such assessment, re-assessment, levy, imposition or collection, under the provisions of the Principal Act during the period commencing on the 1st day of November, 1976 and ending on and including the day immediately preceding the date of commencement of this Act, shall be deemed to be as valid and effective as if such assessment, re-assessment, levy, imposition, collection or action or thing had been duly made, imposed, take or done under the principal Act, as amended by this Act, and accordingly,—

(*a*) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy, imposition or collection of any such tax, interest or penalty shall for all purposes be deemed to be, and to have always been done or taken in accordance with law;

(*b*) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax, interest or penalty so paid or collected; and

(*c*) no Court, Tribunal, Officer or other authority, shall enforce any decree or order directing the refund of any such tax, interest or penalty.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) from questioning in accordance with the provisions of the principal Act, as amended by this Act, any assessment, re-assessment, levy, imposition or collection of tax, interest or penalty referred to in sub-section (*1*); or

(*b*) from claiming refund of any tax, interest or penalty paid by him in excess of the amount due from him by way of tax, interest or penalty under the principal Act, as amended by this Act.

(*3*) Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him before the commencement of this Act. If such act or omission was not an offence under the principal Act, but for the amendments made by this Act, nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before the commencement of this Act."

3 Maharashtra Ordinance No. VI of 1998 was repealed by Mah. 21 of 1998, s. 30.

4 Maharashtra Ordinance No. XV of 2000 was repealed by Mah. 51 of 2000, s. 20.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

23. Amended by Mah. 16 of 2002[1] (26-2-2002)
24. Amended by Mah. 20 of 2002 (1-6-2002)
25. Amended by Mah. 13 of 2004 (1-7-2004)
26. Amended by Mah. 17 of 2006 (1-4-2006)

27. Amended by Mah. 32 of 2006[2] (20-6-2006)

28. Amended by Mah. 6 of 2007 (30-3-2007)

29. Amended by Mah. 25 of 2007 (15-8-2007)[3]

30. Amended by Mah. 5 of 2008[4] (22-2-2008)

31. Amended by Mah. 17 of 2009 (1-7-2009)[5]

32. Amended by Mah. 12 of 2010 (1-5-2010)

33. Amended by Mah. 8 of 2012 (1-5-2012)[6, 7]

1 Maharashtra Ordinance No. VII of 2002 was repealed by Mah. 16 of 2002, s. 7.

2 Maharashtra Ordinance No. VI of 2006 was repealed by Mah. 32 of 2006, s. 56.

3 This Act came into force with effect from 15-8-2007 *vide* G.N.F.D. No. VAT-1507-CR-57 Taxation-I, dated 10-8-2007.

4 Maharashtra Ordinance No. XI of 2008 was repealed by Mah. 5 of 2008, s. 16.

5 This Act came into force with effect from 1-7-2009 *vide* G.N.F.D. No. VAT-1509-CR-78 Taxation-I, dated 29-6-2009.

6 Section 33 of Mah. 8 of 2012 reads as under:—

"33. Validation and savings.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, and assessment, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person or any action taken or thing done in relation to such assessment, review, levy or collection of tax by any dealer or person under the provisions of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) (hereinafter, in this Chapter, referred to as "the Value added Tax Act"), during the period commencing on the 1st April 2005 and ending, on and including the date immediately preceding the date of the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2012 (Mah. VIII of 2012) (hereinafter, in this Chapter, referred to as "the Amendment Act") shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the Value Added Tax Act, as amended by the Amendment Act, and accordingly,—

(*a*) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(*b*) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax so paid; and

(*c*) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of any such tax.

(*2*) For the removal of doubts, it hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, review, levy or collection of tax referred to in sub-section (*1*), or

(*b*) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

(*3*) Nothing in the Value Added Tax Act, as amended by the Amendment Act, shall, render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the Value Added Tax Act, but for the amendments made by the Amendment Act; nor shall any person in respect of such Act or omission be subject to a penalty have greater than that which could have been imposed on him under the law in force immediately before the commencement of the Amendment Act."

7 Sections 5, 6, 7(*2*), 8, 9 of Mah. 8 of 2012 came into force on 1-5-2012, as per section 1(*2*)(*a*) thereof and section 7(*1*) thereof came into force on 1-08-2012, *vide*, G.N.F.D. No. VAT. 1512/C.R. 65/Taxation-I, dated the 4-7-2012.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

34. Amended by Mah. 27 of 2014 (26-06-2014)[1,2]

1 Section 28 of Mah. 27 of 2014 reads as under:—

CHAPTER VII

VALIDATION AND SAVINGS.

28. Validation and savings.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person, or any action taken or thing done in relation to such assessment, review, levy or collection of tax by any dealer or person under the provisions of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) (hereinafter, in this section referred to as "the Value added Tax Act"), before the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014 (Mah. XXVII of 2014) (hereinafter, in this section, referred to as "the Amendment Act") shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the Value Added Tax Act, as amended by the Amendment Act, and accordingly,—

(*a*) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, review, levy or collection of any such

tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(*b*) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax so paid; and

(*c*) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of any such tax.

(*2*) For the removal of doubts, it hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, review, levy or collection of tax referred to in sub-section (*1*), or

(*b*) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

(*3*) Nothing in the Value Added Tax Act, as amended by the Amendment Act, shall, render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the Value Added Tax Act, but for the amendments made by the Amendment Act; nor shall any person in respect of such Act or omission be subject to a penalty have greater than that which could have been imposed on him under the law in force immediately before the commencement of the Amendment Act.

2 Sections 5 and 6 of Mah. 27 of 2014 came into force on 26-06-2014 and section 7 thereof came into force on 01-07-2014, as per section 1(*2*) thereof.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

35. Amended by Mah. 17 of 2015 (1-04-2015)[1,2]

1 Section 14 of Mah. 17 of 2015 reads as under:—

VALIDATION AND SAVINGS.

14. Validation and savings.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person, or any action taken or thing done in relation to such assessment, review, levy or collection under the provisions of the Maharashtra Value added Tax Act, 2002 (Mah. IX of 2005) (hereinafter, in this section, referred to as "the Value Added Tax Act"), before the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2015 (Mah. XVII of 2015) (hereinafter, in this section, referred to as "the Amendment Act"), shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the Value Added Tax Act, as amended by the Amendment Act, and accordingly,—

(*a*) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(*b*) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund or any tax so paid; and

(*c*) no Court, Tribunal, officer or authority shall enforce any decree or order directing the refund or any such tax.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, review, levy or collection of tax referred to in sub-section (*1*), or

(*b*) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

(*3*) Nothing in the Value Added Tax Act, as amended by the Amendment Act, shall, render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the Value Added Tax Act, but for the amendments made by the Amendment Act; nor shall any person in shall any person in respect of such Act or omission be subject to a penalty greater than that which could have been imposed on him under the law in force immediately before the commencement of the Amendment Act.

2 Section 3 Mah. 27 of 2015 came into force on 01-04-2015, as per section 1(*2*)(*a*) thereof.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

36. Amended by Mah. 15 of 2016 (1-04-2016)[1, 2]

37. Amended by Mah. 31 of 2017 (1-04-2017)[3, 4]

1 Section 22 of Mah. 15 of 2016 reads as under:—

22. Validation and savings.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, review, levy or collection of tax in respect of sales or purchases effected

by any dealer or person, or any action taken or thing done in relation to such assessment, review, levy or collection of tax under the provisions of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) (hereinafter, in this section, referred to as "the Value Added Tax Act"), before the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2016 (Mah. XV of 2016) (hereinafter, in this section, referred to as "the Amendment Act"), shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the Value Added Tax Act, as amended by the Amendment Act, and accordingly,—

(*a*) All acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(*b*) No suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund or any tax so paid; and

(*c*) No Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund or any such tax.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) From questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, review, levy or collection of tax referred to in sub-section (*1*), or

(*b*) From claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

(*3*) Nothing in the Value Added Tax Act, as amended by the Amendment Act, shall, render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the Value Added Tax Act, but for the amendments made by the Amendment Act; nor shall any person in respect of such Act or omission be subject to a penalty have greater than that which could have been imposed on him under the law in force immediately before the commencement of the Amendment Act.

(*4*) Notwithstanding the deletion of section 56 of the Value Added Tax Act, the provisions of said section and the rules made thereunder shall, subject to the other provisions of the said Act, continue to have effect in so far as they apply to the,—

(*a*) Applications pending prior to the date (hereinafter referred to as "the said date") of effect of section 17 of the Amendment Act,

(*b*) Proceedings which have been completed prior to the said date, and

(*c*) Proceedings which may commence after the date.

2 Section 5 and 6 of Mah. 15 of 2016 came into force on 1-5-2016, as per section 1(*2*)(*b*) of thereof.

3 Section 20 of Mah. 31 of 2017 reads as under:—

20. Validation and saving.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, assessment or any action taken or thing done in relation to such assessment, under the provisions of the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 (Mah. IV of 2003) and the rules made thereunder (hereinafter, in this Chapter, referred to as "the law relating to the Entry Tax") at any time before the commencement of the Maharashtra Tex Laws (Levy, Amendment and Validation) Act, 2017 (Mah. XXXI of 2017) (hereinafter, in this Chapter, referred to as "the Amendment Act"), if made within the time limit provided under section 23 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), as it exists on the date of such assessment, or any action taken or thing done in relation to such assessment, shall be deemed to be valid and effective as if such assessment or action taken or thing had been duly made, taken or done under the law relating to the Entry Tax, as amended by the Amendment Act, and accordingly, all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person, from questioning in accordance with the law relating to the Entry Tax, as amended by the Amendment Act, any assessment referred to in sub-section (*1*).

4 Sections 3, 4, 5 and 6 of Mah. 31 of 2017 came into force on 1-4-2017, as per section 1(*2*)(*b*) thereof.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

38. Amended by Mah. 42 of 2017 (01-07-2017)[1,2]

39. Amended by Mah. 26 of 2018 (01-04-2018)

40. Amended by Mah. 14 of 2019 (06-03-2019)[3,4,5]

1 Section 78 of Mah. 42 of 2017 reads as under:—

78. Savings.— (*1*) Notwithstanding the amendments made in the Mumbai Municipal Corporation Act (III of 1888), the Maharashtra Entertainments Duty Act (I of 1923), the Maharashtra Municipal Corporations Act (LIX of 1949), the Maharashtra Motor Vehicles Tax Act (LXV of 1958), the Maharashtra Village Panchayats Act (III of 1959), Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965 (Mah. XL of 1965), the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975) and the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) by this Act, those laws and all rules, regulations, orders, notifications, form, certificates and

notices, appointments and delegation of powers issued under those laws which are in force immediately before the appointed day of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) shall, subject to the other provisions of this Act, in so far as they apply, continue to have effect after the appointed day of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) for the purposes of the levy, returns, assessment, re-assessment, appeal, determination, revision, rectification, reference, limitation, production and inspection of accounts and documents and search of premises, transfer of proceedings, payment and recovery, calculation of cumulative quantum of benefits, exemption from payment of tax and deferment of due date for payment of tax, cancellation of the certificate of Entitlement, collection or deduction of tax at source, refund or set off of any tax, withholding of any refund, exemption from payment of tax, collection of statistics, the power to make rules, the imposition of any penalty, or of interest or forfeiture of sum where such levy, returns, assessment, re-assessment, appeal, determination, revision, rectification, reference, limitation, payment and recovery, calculation of cumulative, quantum of benefits, exemption from payment of tax and deferment of due date for payment of tax cancellation of the certificate of entitlement, collection, deduction of tax at source, refund, set-off, withholding of any refund, exemption, collection of statistics, the power to make rule, limitation, production and inspection of accounts and documents and search of premises, transfer of proceedings, penalty, interest or forfeiture of any sum relates to any period ending before the appointed day of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid and whether or not the tax, penalty, interest, sum forfeited or tax deducted at source, if any, in relation to such proceedings is paid before or after the appointed day of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017).

(*2*) Without prejudice to the provisions contained in the foregoing sub-section, the provisions of section 7 of the Maharashtra General Clauses Act (I of 1904), shall apply in relation to the repeal of any of the provisions of the Acts referred to in sub-section (*1*).

2 Section 53 of the Mah. 42 of 2017, came into force on 1-7-2017 *vide* G.N.F.D. No. MGST. 1017/CR 101(*2*)/Taxation-1, dated the 29-6-2017.

3 Section 7 of Mah. 14 of 2019 reads as under :—

7. Validation and saving.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, appeal, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person, or any action taken or thing done in relation to such assessment, appeal, review, levy or collection of tax under the provisions of Value Added Tax Act, as amended by the Maharashtra Tax Laws (Amendment and Validation) Act, 2019 (Mah. XIV of 2019) (hereinafter, in this section, referred to as "the Amendment Act"), shall be valid and always be deemed to be valid and effective as if the provisions relating to assessment, appeal, review, levy or collection or action or thing were prevalent under the Value Added Tax Act, on the relevant date and accordingly,—

(*a*) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, appeal, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law ;

(*b*) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax so paid; and

(*c*) no Court, Tribunal, Officer or other authority shall enforce any decree or order directing the refund of any such tax.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) From questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, appeal, review, levy or collection of tax referred to in sub-section (*1*), or

(*b*) From claiming of refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

4 Section 2 of the Mah. 14 of 2019, came into force on 6-3-2019, as per section 1(*2*) thereof.

5 Maharashtra Ordinance No. VI of 2019 was repealed by Mah. 14 of 2019, s. 8.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

41. Amended by Mah. 16 of 2019 (9-07-2019)[1,2]

42. Amended by Mah. 20 of 2020[3] (22-07-2020)

43. Amended by Mah. 19 of 2023 (01-04-2023)

44. Amended by Mah. 32 of 2024[4]

45. Amended by Mah. 56 of 2025 (31-12-2025)

1 Section 7 of Mah. 16 of 2019 reads as under:—

"7. Validation and saving.— (*1*) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, appeal, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person, or any action taken or thing done in relation to such assessment, appeal, review, levy or collection of tax under the provisions of Value Added Tax Act, commencement of the Maharashtra Tax Laws (Second Amendment and Validation) Act, 2019 (Mah. XVI of 2019) (hereinafter, in this section, referred to as "the Amendment

Act"), shall be valid and always be deemed to be valid and effective as if the provisions relating to assessment, appeal, review, levy or collection or action or thing were prevalent under the Value Added Tax Act, on the relevant date and accordingly,—

(*a*) All acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, appeal, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(*b*) No suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax so paid ; and

(*c*) No Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of any such tax.

(*2*) For the removal of doubts, it hereby declared that nothing in sub-section (*1*) shall be construed as preventing a person,—

(*a*) From questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, appeal, review, levy or collection of tax referred to in sub-section (*1*), or

(*b*) From claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act."

2 Section 2, 3 and 4 of the Mah. 16 of 2019 came into force on 09-07-2019, as per section 1(*2*) thereof.

3 Maharashtra Ordinance No. XIII of 2020 was repealed by Mah. 20 of 2020, s. 4.

4 Section 5 of the Mah. 32 of 2024 came into force on 01-09-2024 *vide* G.N., F.D., No. PTA-2024/C.R.19/Taxation-3, dated the 01-09-2024.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

MAHARASHTRA ACT No. XVI OF 1975[1]

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

[This Act received the assent of the Governor 4th June 1975; assent was first published in the *Maharashtra Government Gazette*,Extraordinary No. 18, Part IV, on the 10th June 1975.]

An Act to provide for the levy and collection of a tax on professions, trades, callings and employments for the benefit of the State.

WHEREAS, it is expedient to provide for the levy and collection of a tax on professions, trades, callings and employments for the benefit of State [2]* * * and for matters connected therewith; It is hereby enacted in the Twenty-sixth year of the Republic of India as follows:—

1. Short title, extent, commencement and duration.— (*1*) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

(*2*) It extends to the whole of the State of Maharashtra.

(*3*) It shall be deemed to have come into force on the 1st day of April 1975.

2. Definitions.— In this Act, unless the context otherwise requires,—

(*a*) "Commissioner" means the Commissioner of Profession Tax appointed under section 12, and includes [3][the Special Commissioner of Profession Tax and] an Additional Commissioner of Profession Tax (if any) appointed under that section;

(*b*) "corporation area" means an area within the limits of a Municipal Corporation constituted under the Bombay Municipal Corporation Act (Bom. III of 1888), the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949), or the City of Nagpur Corporation Act, 1948 (C. P. and Berar II of 1950);

[4][(*ba*) "employee" means a person employed on salary or wages, and includes—

(*i*) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund;

(*ii*) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government where the body operates in any part of the State, even though its headquarter may be outside the State;

(*iii*) a person engaged in any employment of an employer, not covered by, items (*i*) and (*ii*) above;]

(*c*) "employer" in relation to an employee earning any salary or wages on regular basis under him, means the person or the officers who is responsible for disbursement of such salary or wages and includes the head of the office or any establishment as well as the manager or agent of the employer;

5[(*ca*) "engaged" in relation to any profession, trade, callings or employment means occupied fully or otherwise in such profession, trade, calling or employment whether any pecuniary benefit or benefit of any nature whatsoever, actually accrues or not to a person from such occupation;]

1 For Statement of object and Reasons, *see Maharashtra Government Gazette*, 1975, Part V, Extra., page 278. 2 The words "for raising additional resources needed for implementing the Employment Guarantee Scheme of the State Government and to provide for establishment of the Employment Guarantee Fund" were deleted by Mah. 5 of 2008, s. 11.

3 These words were inserted by Mah. 8 of 2012, *w.e.f.* 1st May 2012.

4 Clause (*ba*) was inserted by Mah. 21 of 1976, s. 2(*a*).

5 Clause (*ca*) shall be deemed to have been inserted with effect from the 3rd July 1986 by Mah. 24 of 1990, s. 20.

(*d*) "month" means a month reckoned according to the British calendar;

(*e*) "person" means any person who is engaged 1[actively or otherwise] in any profession, trade, calling or employment in the State of Maharashtra and includes a Hindu undivided family, from company, corporation or other corporate body, any society, club or association so engaged, but does not include any person who earns wages on a casual basis;

(*f*) "prescribed" means prescribed by the rules made under this Act;

(*g*) "profession tax" or "tax" means the tax on professions, trades, callings and employments levied under this Act;

(*h*) "salary" or "wage" includes pay or wages, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961 (43 of 1961), 2[but does not include bonus in any form and on any account or gratuity];

(*i*) "Schedule" means a Schedule appended to this Act;

3[(*j*) "Tribunal" means the Maharashtra Sales Tax Tribunal constituted under section 11 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and discharging the functions of the Tribunal assigned to it by or under this Act;]

(*k*) "year" means the financial year.

3. Levy and charge of tax.— (*1*) Subject to the provisions of article 276 of the Constitution of India and of this Act, there shall be levied and collected a tax on professions, trades, callings and employments for the benefit of the State.

(*2*) Every person 4[including limited liability partnership, registered under the Limited Liability Partnership Act, 2008 (6 of 2009) but] 5[excluding firms (whether registered under the Indian Partnership Act, 1932 (9 of 1932), or not) and Hindu undivided family] engaged 6[actively of otherwise] in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of Schedule I shall be liable to pay to the State Government the tax at the rate mentioned against the classes of such person in the third column of the said Schedule:

Provided that, the tax so payable in respect of any one person shall not exceed 7[two thousand and five hundred rupees] in any year:

Provided further that, 8[entry 21] in Schedule I shall apply only to such classes of persons as may be specified by the State Government by notification in the *Official Gazette*, from time to time.

9[Provided also that, a person who is liable to pay tax has remained un-enrolled; then, his liability to pay tax under this section for the periods for which he has remained so un-enrolled shall not 10[exceed:

1 The words were inserted by Mah. 25 of 1986, s. 2.

2 These words were added by Mah. 21 of 1976, s. 2(*b*).

3 Clause (*j*) was substituted and shall be deemed to have been substituted with effect from the 1st April 2005 by Mah. 32 of 2006, s. 2.

4 These words and figures were inserted by Mah. 26 of 2018, s. 2.

5 These words, brackets and figures were deemed to have been inserted *w.e.f.* 1st April 1999 by Mah. 28 of 2000, s. 12. 6 These words were inserted by Mah. 25 of 1986, s. 3.

7 These words were substituted for the words "two hundred and fifty rupees" by Mah. 9 of 1989, s. 31.

8 These words and figures were substituted for the word and figures "entry 23" and shall be deemed to have been substituted with effect from the 1st April 2006 by Mah. 32 of 2006, s. 3.

9 This proviso was added by Mah. 8 of 2012, s. 6, *w.e.f.* 1st May 2012.

10 This portion was substituted for the portion beginning with the words "exceed eight years" and ending with the words "whichever is earlier" by Mah. 31 of 2017, s. 3. *w.e.f.* 1st April 2017.

(*a*) four years, in case where certificate of enrolment is granted on or after the 1st April 2017,

(*b*) eight years, in any other case,

from the end of the year immediately preceding the year in which certificate of enrolment has been granted, or the year in which the proceeding for enrolment is initiated against him, whichever is earlier.]]

1[(*3*) Notwithstanding anything contained in the third proviso of sub-section (*2*), where an application for enrolment is filed between the 1st April 2016 and 30th September 2016 or is pending on the 1st April 2016, the liability to pay tax under this section for the period for which he has remained so un-enrolled shall not be for any period prior to the 1st April 2013.]

4. Employer's Liability to deduct and pay tax on behalf of employees.— The tax payable under this Act by any person earning salary or wage, shall be deducted by his employer from the salary or wage payable to such person, before such deduction has been made or not, when the salary or wage is paid to such person be liable to pay tax on behalf of all such person:

Provided that, if the employer is an officer of Government, the State Government notwithstanding anything contained in this Act, prescribe by the rules the manner in which such employer shall discharge the said liability:

2[Provided further that, where any person earning a salary or wage—

(*a*) Is also covered by one or more entries other than entry 1 in Schedule I and the rate of tax under any such other entry is more than the rate of tax under entry 1 in that Schedule, or

(*b*) Is simultaneously engaged in employment of more than one employer, and such person furnished to his employer or employers a certificate in the prescribed from declaring, *inter alia*, that he shall get enrolled under sub-section (*2*) of section 5 and pay the tax himself, than the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf or such person.]

3**[4A. Restricted liability to pay tax.—** An employer, who has been granted certificate of registration on or after the 1st April 2017, shall not be liable to pay tax for a period of more than four years from the end of the year immediately preceding the year in which the certificate of registration has been granted or the year in which the proceeding for registration is initiated against him, whichever is earlier.

4B. Liability to deduct and pay tax in certain cases.— (*1*) The State Government may, from time to time, by notification published in the *Official Gazette*, provide for the class of persons who shall deduct the tax out of the amount of the commission paid or payable to an agent, to be mentioned in the said notification, before the payment of such commission. The person so notified to deduct the tax shall pay the

tax, in the manner provided in the said notification and at the rate specified in entry 1A of SCHEDULE I of the Act.

(*2*) All the provisions related to an employer and employee under the Act shall apply *mutatis mutandis* to the person liable to deduct the tax and the person from whom such tax is to be deducted under sub-section (*1*).]

[4]**[4C. Collection and payment towards tax.—** (*1*) The State Government may, from time to time, by notification published in the *Official Gazette* and subject to such conditions and restrictions

1 Sub-section (*3*) was added by Mah. 15 of 2016. s. 5.

2 This proviso was added by Mah. 21 of 1976, s. 3.

3 Sections 4A and 4B were inserted by Mah. 31 of 2017, s. 4, *w.e.f.* 1st April 2017. 4 Sections 4C was inserted by Mah. 26 of 2018, s. 4.

as may be specified therein, require any notified person or class of persons (hereinafter, in this section referred to as "tax collector"), who is eligible to receive any amount towards supply of goods or, as the case may be, supply of services or towards any other purposes, to collect an amount towards tax from an enrolled person or a person, liable to be enrolled.

(*2*) The tax collector shall pay such amount into the Government Treasury in the manner specified in the notification. The amount so paid under this section shall be deemed to have been paid on behalf of such person, from whom the said amount by way of tax is collected.

(*3*) All the provisions under the Act, related to an employer and employee, shall *mutatis mutandis* apply to the person liable to collect the tax and the person from whom such tax is collected under sub-section (*1*).]

5. Registration and Enrolment.— (*1*) Every employer (not being an officer of Government) liable to pay tax under section 4 [1][or under sub-section (*5*) of section 10A] shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(*2*) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrollment from the prescribed authority in the prescribed manner.

[2][(*2A*) Notwithstanding anything contained in this section and the last preceding section, where a person is a citizen of India and is in employment of any diplomatic or consular office or trade commissioner of any foreign country situated in any part of the State, such person if liable to pay tax, shall obtain a certificate of enrollment as provided in sub-section (*2*) and pay the tax himself.]

(*3*) Every employer or person required to obtain a certificate of registration or enrolment shall, be within thirty days from the date of first publication of this Act in the *Official Gazette* or, if he was not engaged in any profession, trade, calling or employment on that date, [3][within thirty days of his becoming liable to pay tax] or in respect of a person referred to [4][in sub-section (*2*) or (*2A*)] within thirty days of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment apply for a certificate of registration or enrolment, or a revised certificate of enrolment, as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such inquiry as may be necessary within thirty days of the receipt of the application (which period in the first year from the commencement of this Act shall be extended to ninety days), if the application is in order, grant him such certificate:

[5][Provided that, where on account of revision of rate of tax the person liable to pay tax is required to pay tax at a rate higher or lower than the one mentioned in the certificate of enrolment, the rate of tax mentioned is such certificate shall be deemed to have been revised accordingly on the date of such revision of rate of tax as aforesaid; and pending such person applying for a revised certificate of enrolment and grant of such certificate to him, such person shall, notwithstanding anything contained in this Act, be liable to pay tax at such revised rate.]

[6][(*3A*) Notwithstanding anything contained in this section, a company, which has been incorporated under the provisions of the Companies Act, 2013 (18 of 2013), after the date of commencement of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020 (Mah. 20 of 2020), shall at the time of its incorporation, obtain the certificate of enrolment and certificate of registration under this Act.]

1 This portion was inserted by Mah. 25 of 1986, s. 4.

2 Sub-section (*2A*) was inserted by Mah. 21 of 1976, s. 4(*a*).

3 These words were substituted for the words "within thirty days from the date of commencement of his profession, trade, calling or employment" by Mah. 21 of 1976, s. 4(*b*)(*i*).

4 These words, brackets, figures and letters were substituted for the word, brackets and figures "in sub-section (*2*)" by Mah. 21 of 1976, s. 4(*b*)(*ii*).

5 This proviso was added by Mah. 12 of 1987, s. 2(*a*).

6 This sub-section was added by Mah. 20 of 2020, s. 2.

(*4*) The prescribed authority shall mention in every certificate of enrolment, the amount of tax payable by the holder according to Schedule I and the date by which it shall be paid and such certificate shall [1][subject to the provisions of the proviso to sub-section (*3*)] serve as a notice of demand for purposes of section 10.

[2][(*5*) Where an employer, liable to registration has failed to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose penalty of rupees five for each day of delay in case of such employer.]

(*6*) Where an employer or a person liable to registration of enrolment has [3]* * * * * * given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a [4][penalty equal to three times the tax payable under the Act.]

6. Returns.— (*1*) Every employer registered under this Act shall furnish to the prescribed authority [5][a return in such form, for such period and by such dates as may be prescribed] showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof [6]* * * * * * :

[7][Provided that, the employer registered under sub-section (3*A*) of section 5 shall, after the commencement of his liability to pay tax, furnish to the prescribed authority, a return in such form, for such period and by such dates as may be prescribed]:

[8][[9][Provided further that], the Commissioner may, subject to such terms and conditions, if any, as may be prescribed, permit any employer to furnish a consolidated return relating to all or any of the place of business of such employer in the State, for such period or periods, to such authority, as he may direct.]

(*2*) Every such return shall be accompanied by a treasury challan in proof to payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed.

[10][(*3*) Where and employer has failed to file such return within the prescribed time, he shall pay, by way of a late fee, an amount of [11][rupees two hundred, in case he files the return within a period of thirty days after the expiry of the prescribed time for filing of such return and an amount of rupees one thousand, in any other case,] before filing of the said return. This amount shall be in addition to the amount payable, if any, as per the return]:

[12][Provided that, if the State Government is satisfied that it is necessary so to do in the public interest, it may, from time to time, by notification published in the *Official Gazette*, exempt the whole or any part of the late fee payable under this sub-section, by such class or classes of employers, for such period or periods, either prospectively or retrospectively, as may be specified in such notification.]

[13][(*4*) Any employer liable to file return, having furnished a return,—

1 These words brackets and figure were inserted by Mah. 12 of 1987, s. 2(*b*).

2 Sub-section (*5*) was substituted by Mah. 16 of 2019, s. 2.

3 The word "deliberately" was deleted by Mah. 9 of 1989, s. 32(*6*).

4 These words were substituted for the words "penalty not exceeding rupees one thousand" by Mah. 20 of 2002, s. 21(*6*). 5 These word were substituted for the words "within fifteen days of expiry of a month return in the prescribed form" by Mah. 21 of 1976, s. 5(*a*)(*i*).

6 The words "during the month immediately preceding that month" were deleted by Mah. 21 of 1976, s. 5(*a*)(*ii*). 7 This proviso was added by Mah. 20 of 2020, s. 3(*1*).

8 This proviso was substituted by Mah. 25 of 2007, s. 2.

9 These words were substituted for the words "provided that" by Mah. 20 of 2020, s. 3(*2*).

10 Sub-section (*3*) was substituted by Mah. 8 of 2012, s. 7, *w.e.f.* 1st August 2012.

11 These words were substituted for the words "rupees one thousand" and shall be deemed to have been substituted with effect from the 6th March 2019 by Mah. 14 of 2019, s. 2.

12 This proviso was added by Mah. 27 of 2014, s. 5.

13 Sub-section (*4*) was added by Mah. 8 of 2012, s. 7, *w.e.f.* 1st May 2012.

(*a*) discovers any omission or incorrect statement therein, may furnish, a revised return in respect of the period covered by the return, at any time before a notice for assessment is served on him in respect of the period covered by the said return or before the expiry of a period of six months from the end of the year to which such return relates, whichever is earlier;

(*b*) agrees with the findings contained in any intimation received by him as a result of,—

(*i*) audit under section 7A; or,

(*ii*) inspection under section 18,

then he may furnish a revised return as per the findings of audit or, as the case may be, inspection within thirty days from the date of receipt of such intimation.]

1**[7. Assessment and collection of tax.—** (*1*) The amount of tax due from an employer liable to pay tax shall be assessed separately for each year:

Provided that, the commissioner may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any employer for a part of a year:

Provided further that, when an employer has failed to furnish, by the prescribed date, any return relating to any period in any year, the Commissioner may, if he thinks fit, assess the tax due from such employer separately for different parts of such year.

(*2*) The Commissioner on being satisfied that, the returns furnished by an employer in respect of any period are correct and complete, he shall assess the amount of tax due from the employer on the basis of such returns:

Provided that, the Commissioner on not being satisfied that the returns furnished by the employer in respect of any period are correct and complete, and he is of the opinion that it is necessary to require the presence of the employer or the production of further evidence in that respect, he shall serve on such employer, in the prescribed manner, a notice requiring such employer on a date and at a place specified in the notice, either to attend and produce or cause to be produced all the evidence on which such employer has relied in support of his returns, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence produced, assess the amount of tax due from the employer:

Provided further that, if the employer fails to comply with any of the directions or requirements specified in the notice issued under the above proviso, the Commissioner may, assess, the amount of tax due from the employer on the basis of the record available before him.

(*3*) Where all the returns are filed by the employer for any year starting on or after the 1st April 2004 within one month from the end of the year to which such returns relate, no order of assessment under the provisos to sub-section (*2*) in respect of that year shall be made after the expiry of three years from the end of the said year; and if for any reason such order is not made within the period aforesaid, then the returns so filed shall be deemed to have been accepted as correct and complete for assessing the tax due from such employer:

Provided that, in the case of returns pertaining to the years ending on or before the 31st March 2004, and filed on or before the 30th September 2004, no order of assessment shall be made under the provisos to sub-section (*2*) on or after the [2][1st April 2008]:

Provided further that, where a fresh assessment has to be made to give effect to any finding or direction contained in any order made under this Act, or to any order of the Tribunal or Court, Such assessment shall be made within thirty-six months from the date of communication to the Commissioner of such finding, direction or order, as the case may be:

1 Section 7 was substituted by Mah. 13 of 2004, s. 44.

2 The figure, letters and word were substituted for the figures, letters and word "1st April 2007" by Mah. 6 of 2007, s. 2.

Provided also that, in computing the period specified in the second proviso, the time during which the assessment remained stayed by or under the order of the Tribunal or Court, shall stand excluded.

(*4*) Notwithstanding anything contained in this section or any other provisions of this Act, where the assessment involves a decision on a point which is concluded against the State by the judgment of the Tribunal and the State Government or the Commissioner has initiated any proceedings against such judgment before an appropriate forum, in such a case, the Commissioner may complete the assessment as if the point was not so decided by the Tribunal against the State, but shall stay the recovery of such dues including interest and penalty, if any, in so far as they relate to such point, until the decision by the appropriate forum and after such decision, modify the assessment order, in accordance with such decision.

(*5*) In any case where it comes to the notice of the Commissioner that, any employer has not furnished returns in respect of any period by the prescribed date, the Commissioner may, at any time, before the expiry of the period of eight years from the end of the year to which such period relates, after giving such defaulting employer a reasonable opportunity of being heard in that matter, assess, to the best of his judgment, the tax, if any due from such employer.

(*6*) The Commissioner on being satisfied that an employer liable to pay tax in respect of any period, has failed to apply for registration within time as required by this Act, the Commissioner shall, at any time, before the expiry of the period of eight years from the end of the year to which such period relates, after giving such defaulting employer, a reasonable opportunity of being heard, assess, to the best of his judgment, the tax, if any, due from the employer in respect of that period, and any period or periods subsequent thereto.

(*7*) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.]

[1]**[7A. Application of provisions of section 22 of Maharashtra Value Added Tax Act, 2002 and certain provisions of rules made thereunder.—** Subject to the provisions of this Act and the rules made thereunder in this behalf, the provisions related to audit under section 22 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and the provisions of the rules, made thereunder, so far as they relate to the electronic filing of returns and electronic payment of tax, or any amount payable under this Act, shall *mutatis mutandis* apply for the purposes of this Act.]

8. Payment of tax.— (*1*) The tax payable under this Act shall be paid in the prescribed manner.

[2][(*2*) The amount of tax due from an enrolled person, as specified in his enrolment certificate, shall be paid for each year on or before the 31st March of the said year:

Provided that, in respect of the person who is enrolled and the rate of tax at which he is liable to pay tax is revised, then such revised tax shall be paid on or before the 31st March of the year in which the rates are revised.]

[3][(*3*) The State Government may, by notification published in the *Official Gazette*, subject to such conditions and restrictions, as may be specified therein, provide a scheme for payment of tax, in advance, at the rate, which shall be lower than the rate applicable to an enrolled person under Schedule I.

(3*A*) The liability of such enrolled person, who has paid such amount in advance, as per the notification issued under sub-section (*3*) shall not be varied due to any increase or decrease in the rate of tax, as provided in Schedule I.]

1 This section was inserted by Mah. 12 of 2010, s. 7.
2 Sub-section (*2*) was substituted by Mah. 16 of 2019, s. 3.
3 Sub-section (*3*) was substituted by Mah. 26 of 2018, s. 4.

1[(*4*) (*a*) A registered employer furnishing returns as required by sub-section (*1*) of section 6 shall first pay into the Government Treasury, the amount of tax due from him for the period covered by a return alongwith the amount of interest payable by him under section 9 of the Act in such manner and at such intervals as may be prescribed.

(*b*) The amount of tax assessed under section 7 for found due under section 14 or 15 in respect of any period less any sum already paid by the employer of person in respect of such period shall be paid by the employer or person liable therefor into the Government Treasury within fifteen days from the date of service of notice of demand issued by the Commissioner in respect thereof:

Provided that, the Commissioner may, in respect of any particular employer or person and for reasons to be recorded in writing, allow him to pay tax, penalty or interest, if any, by installment, but such grant of installments to pay tax shall be without prejudice to levy of penalty or interest or both.]

9. Consequences of failure to deduct or to pay tax.— (*1*) If any employer (not being an officer of Government) 2[fails to pay the tax] as required by or under this Act, he shall without prejudice to any other consequence and liabilities which he may incur, be deemed to be an assessee in default in respect of the tax.

(*2*) Without prejudice to the provisions of sub-section (*1*), 3[an employer referred to in that sub-section shall be liable] to 4[pay by way of simple interest, in addition to the amount of such tax, a sum calculated at the prescribed rate on the amount of such tax, for each month or part thereof, after the last date by which he should have paid the tax.]

5[(*2A*) Where the amount of tax assessed under section 7 of as found payable in view of an order passed under section 13 or 14 is more than amount of tax paid by the employer, then such employee shall be liable to pay simple interest on the amount of difference of tax at the rate and in the manner laid down in sub-section (*2*).]

(*3*) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (*2*).

6[(*3A*) If a person, liable to get enrolled, fails to apply for certificate of enrolment within the period specified under this Act, he shall be liable to pay simple interest at the rate of 1.25 per cent. per month or part thereof of the amount of tax payable, from the 1st July of that year, till the date of payment of such tax, in addition to the amount of tax payable in respect of the year, for which he has remained unenrolled.]

7[(*4*) The Commissioner may, subject to such conditions and limitations as may be prescribed, and for reasons to be recorded in writing, remit the whole or any part of the interest payable in respect of any period under this section.]

10. Penalty for non-payment of tax.— If an enrolled person or a registered employer fails without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him 8[a penalty equal to ten per cent. of the amount of tax due.]

1 This sub-section was added by Mah. 32 of 2006, s. 5.
2 These words were substituted by the words "does not deduct the tax at the time of payment of salary or wage, or after deducting fails to pay the tax" by Mah. 21 of 1976, s. 7(*a*).
3 These words were substituted for the portion beginning with the words "if an employer" and ending with the words "he shall be liable" by Mah. 21 of 1976, s. 7(*b*).
4 These words were substituted for the portion beginning with the words "Pay simple interest" and ending with the words "remains unpaid" by Mah. 31 of 2017, s. 5.

5 Sub-section (*2A*) was inserted by Mah. 12 of 1987, s. 4(*b*).

6 Sub-section (*3A*) was inserted by Mah. 16 of 2019, s. 4.

7 Sub-section (*4*) was inserted by Mah. 17 of 1993, s. 7.

8 These words were substituted for the words "a penalty not exceeding fifty per cent. of the amount of tax due" by Mah. 20 of 2002, s. 23.

1**[10A. Special provision regarding liability to pay tax in certain cases.—** (*1*) Where an employer liable to pay tax under section 4 of this Act, dies then, his legal representative shall be liable to pay tax (including any penalty and interest) due from such employer under this Act, in the like manner and to the same extent as the deceased employer, whether such tax (including any penalty and interest) has been assessed before the death of the employer but has remained unpaid or is assessed after the death of the employer.

Explanation.— In this sub-section, the expression "legal representative" has the same meaning assigned to it in clause (*11*) of section 2 of the Code of Civil Procedure, 1908 (V of 1908).

(*2*) Where an employer liable to pay tax under section 4 of this Act, is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of the members then, each members or group of members shall be jointly and severally liable to pay the tax (including any penalty and interest) due from the employer under this Act upto the time of partition, whether such tax (including any penalty and interest) has been assessed before the partition but has remained unpaid, or is assessed after partition.

(*3*) Where an employer liable to pay tax under this Act, is a firm, and the firm is dissolved then, every person who was a partner shall jointly and severally be liable to pay the tax (including any penalty and interest) due from the employer firm under this Act upto the time of dissolution, whether such tax (including any penalty and interest) has been assessed before such dissolution but has remained unpaid, or is assessed after such dissolution.

(*4*) Where an employer liable to pay tax under this Act, transfers or otherwise disposes of his office or establishment or activity in whole or in part, or effect any changes in employment in consequence of which he is succeeded in the office or establishment or activity or part thereof by any other person then, the employer and the person succeeding shall jointly and severally be liable to pay the tax (including any penalty and interest) due from the employer under this Act upto the time of such transfer, disposal or change, whether such tax (including any penalty and interest) has been assessed before such transfer, disposal or change but has remained unpaid or is assessed thereafter.

(*5*) Where an employer liable to pay tax under this Act, is succeeded in the office or establishment for activity by any person in the manner described in sub-section (*4*) then, such person shall,—

(*a*) notwithstanding anything contained in section 3, be liable to pay tax in respect of the period from the date of such succession, and

(*b*) within 30 days from the date of such succession, apply for certificate of registration, unless he already holds a certificate of registration.]

2**[11. Recovery of tax.—** The provisions of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) regarding recovery of tax shall, *mutatis mutandis* apply for the recovery of dues under this Act.]

3**[11A. Special powers of Profession Tax Authority for recovery of tax as arrears of land revenue.—** (*1*) For the purpose of effecting recovery of the amount of tax, interest and penalty, due and recoverable from any person by or under the provisions of this Act, as arrears of land revenue,—

(*i*) the Commissioner of Profession Tax shall have and exercise all the powers and perform all the duties of the Commissioner under the Maharashtra Land Revenue Code, 1966 (Mah. XLI of 1966) (hereinafter in this section referred to as "the said Code");

(*ii*) the Additional Commissioner of Profession Tax shall have and exercise all the powers and perform all the duties of the Additional Commissioner under the said Code;

1 Section 10A was inserted by Mah. 25 of 1986, s. 5.
2 Section 11 was substituted by Mah. 26 of 2018, s. 5.
3 Section 11A was inserted by Mah. 16 of 2002, s. 5.

(*iii*) 1[the Joint Commissioner] of Profession Tax shall have and exercise all the powers and perform all the duties of the Collector under the said Code;

(*iv*) 2[the Deputy Commissioner] of Profession Tax shall have and exercise all the powers (except the powers of arrest and confinement of defaulter in a Civil Jail) and perform all the duties of the Assistant or Deputy Collector under the said Code;

(*v*) 3[the Assistant Commissioner of Profession Tax and the Profession Tax Officer] shall have and exercise all the powers (except the powers of confirmation of sale and arrest and confinement of defaulter in a civil jail) and perform all the duties of the Tahsildar under the said Code.

(*2*) Every notice issued or order passed in exercise of the powers conferred by sub-section (*1*), shall, for the purposes of sections 13, 14, 15 and 25 be deemed to be a notice issued or an order passed under this Act.]

12. Authorities for implementation of the Act.— (*1*) (*a*) For carrying out the purposes of this Act, the State Government may appoint—

(*i*) an officer to be the Commissioner of Profession Tax for the whole of the State of Maharashtra;

(*ii*) 4[a Special Commissioner of Profession Tax and one or more Officers] to be the Additional Commissioners of Profession Tax as the State Government thinks necessary;

5[(*iii*) such number of Joint Commissioner of Profession Tax, Deputy Commissioners of Profession Tax, Assistant Commissioners of Profession Tax and Profession Tax Officers and other officers and person (with such designation) as the State Government thinks necessary.]

6[(*b*) 7[Special Commissioner, Additional Commissioners], Joint Commissioners, Deputy Commissioners, Assistant Commissioners 8[, Profession Tax Officers and such other officers and persons (with such designation) as the State Government thinks necessary] shall within the limit such area as the Commissioner may specify by notification in *Official Gazette*, to be within their jurisdiction, exercise such powers and perform such duties of the Commissioner under this Act, as the Commissioner may, from time to time, by notification published in the *Official Gazette*, delegate to them either generally of as respects any particular matter or class of matters.]

(*c*) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.

(*2*) 9[The Tribunal constituted under section 11 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005)], shall be the Tribunal for the purposes of hearing appeals and revision applications and discharging other functions of the Tribunal under this Act, and accordingly, the provisions of section 21 of that Act (including any regulations made thereunder with such modifications, if any, therein as circumstances may require) and other provisions relating to the Tribunal under that Act shall also apply to and in relation to such Tribunal for the purposes of this Act.

(*3*) For carrying out the purposes of this Act, the State Government may, at its discretion, appoint and Government Department or officer, or a Municipal Corporation, Municipal Council or

1 These words were substituted for the words "the Deputy Commissioner" by Mah. 32 of 2006, s. 6(*a*).
2 These words were substituted for the words "the Assistant Commissioner" by Mah. 32 of 2006, s. 6(*b*).
3 These words were substituted for the words "the Profession Tax Officer" by Mah. 32 of 2006, s. 6(*c*).
4 These words were substituted for the words "one or more officers" by Mah. 8 of 2012, s. 8(*1*).
5 Sub-clause (*iii*) was substituted by Mah. 32 of 2006, s. 7(*a*)(*i*).
6 Clause (*b*) was substituted by Mah. 32 of 2006, s. 7(*a*)(*ii*).
7 These words were substituted for the words "Additional Commissioner'' by Mah. 8 of 2012, s. 8(*2*), *w.e.f.* 1st May 2012.

8 These words and brackets were substituted for the words ''and Profession Tax Officers'' by Mah. 26 of 2018, s. 6. 9 These words and figures were substituted and shall be deemed to have been substituted for the words and figures "The Tribunal constituted under section 21 of Bombay Sales Tax Act, 1959," with effect from the 1st April 2005, by Mah. 32 of 2006, s. 7(*b*).

Zilla Parishad 1[or any agency] (hereinafter called "the Collecting Agent") as its agent responsible for levy and collection of the tax, under this Act from such persons or class of persons as may be prescribed and thereupon, it shall be the duty of such Collecting Agent to carry out in such manner as may be prescribed, such functions under this Act as may be prescribed, and to render full and complete account of the tax levied and collected to the Commissioner in such manner and at such time as that office may require.

2[(*4*) Any person authorised by the Collecting Agent in this behalf shall have for the purposes of levy and collection of the tax such powers as may be prescribed.]

(*5*) A Municipal Corporation, Municipal Council, 3[Zilla Parishad or agency] appointed as agent to carry out the purposes of this Act under sub-section (*3*) shall be paid such collection charges as may be determined by the State Government 4* * *.

(*6*) It shall be lawful for the Commissioner, or an Officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be maintained by Collecting Agent for the purposes of this Act, and the Collecting Agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by the authorised officer.

5[(*7*) For carrying out the purposes of this Act, the Commissioner or an Officer duly authorised by him may, appoint any person of persons, possessing such qualifications as may be prescribed, as his agent or agents (hereinafter referred to as the "recovery agent"). Such recovery agent shall be responsible for survey and recovery of the arrears of the tax (including interest and penalty) recoverable under this Act.

(*8*) It shall be the duty of the recovery agent to carry out such functions and in such manner, as may be prescribed, and to render full and complete account of the arrears recovered to the Commissioner or to the Officer duly authorised by him, in such manner, and at such time, as that officer may require.

(*9*) The recovery agent shall have, for the purpose of survey and recovery of tax, interest and penalty, such powers as may be prescribed.

(*10*) The recovery agent shall be paid such incentive as may be determined by the Government.

(*11*) It shall be lawful for the Commissioner or an Officer duly authorised by him, to have access to, and to cause production and examination of, books, registers, accounts or documents maintained or required to be maintained by the recovery agent for the purpose of this Act, and the recovery agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by the authorised Officer.]

6**[12A. Determination of certain disputed questions.—** (*1*) If any question arises, otherwise than in proceedings before a Court or before the prescribed authority has commenced assessment of an employer under section 7, about the interpretation or the scope of any expression defined in section 2 or of any entry in Schedule I, the Commissioner shall make an order determining such question.

Explanation.— For the purposes of this sub-section, the prescribed authority shall be deemed to have commenced assessment of an employer under section 7, when the employer is served with a notice under that section.

(*2*) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, as respects the period prior to the determination.

1 These words were inserted by Mah. 9 of 1997, s. 43(*a*).

2 Sub-section (*4*) was inserted by Mah. 9 of 1997, s. 43(*b*).

3 These words were substituted for the words "or Zilla Parishad" by Mah. 9 of 1997, s. 43(*c*)(*i*).

4 The words "after consultation with local authority concerned" were deleted by Mah. 9 of 1997, s. 43(*c*)(*ii*). 5 Sub-section (*7*) to (*11*) were added by Mah. 16 of 1976, s. 8.

6 Section 12A was inserted by Mah. 21 of 1976, s. 8.

(*3*) If any such question arises from any order already passed under this Act, no such question shall be entertained for determination under this section; but such question may be raised in appeal against or by way of revision of such order.]

13. Appeal.— (*1*) Subject to rules as may be made by the State Government, any person or employer aggrieved by any order made under sections 5, 6, 7, 9, 10, 15 or 16 may appeal against such order to,—

(*a*) 1[the Deputy Commissioner], if the order is passed by any prescribed authority or officer subordinate to him ;

2[(*b*) the Joint Commissioner, if the order is passed by the Deputy Commissioner, and]

(*c*) the Tribunal, if the order is passed by any officer not below the rank of 3[Joint Commissioner].

(*2*) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or receipt of the order:

Provided that, the appellate authority may admit the appeal after the expiry of the above period, if he is satisfied that there was sufficient cause for the delay.

4[(*3*) No appeal against an order of assessment with or without penalty or interest or against an order imposing penalty or interest shall ordinarily be entertained by an appellate authority, unless such appeal is accompanied by satisfactory proof of the payment of tax with or without penalty or interest or, as the case may be, of the payment of penalty or interest, in respect of which appeal has been preferred:

Provided that, an appellate authority may, if it thinks fit, for reasons to be recorded in writing entertain an appeal against such order on payment of not less than twenty-five per cent. of the amount of tax, penalty or interest, in respect of which appeal has been preferred, as it may direct.]

(*4*) The appellate authority in disposing of an appeal, may—

(*i*) confirm, annual, reduce, enhance, or otherwise modify the assessment or penalty or interest, or

(*ii*) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points.

(*5*) No order under this section shall be passed without giving the appellant or his representative, and where the appellate authority is the Tribunal, without giving the authority whose order or direction is the subject of the appeal or his representative, a reasonable opportunity of being heard.

14. Revision.— (*1*) Any order passed in appeal under section 13 may, on an application being made in this behalf, be revised by—

5[(*a*) The Joint Commissioner, if the order is passed by the Deputy Commissioner;]

(*b*) Any Tribunal, if the order is passed by the 6[Joint Commissioner].

(*2*) Any order passed by the 7[Joint Commissioner] under sub-section (*1*) or by the Commissioner under sub-section (*4*) of this section 8[or any order made by the Commissioner under

1 These words were substituted for the words “the Assistant Commissioner” by Mah. 32 of 2006, s. 8(*a*). 2 This Clause was substituted by Mah. 32 of 2006, s. 8(*b*).

3 These words were substituted for the words “Deputy Commissioner” by Mah. 32 of 2006, s. 8(*c*). 4 Sub-section (*3*) was substituted for the original by Mah. 12 of 1995, s. 9.

5 This Clause was substituted by Mah. 32 of 2006, s. 9(*a*)(*i*).

6 These words were substituted for the words “Deputy Commissioner” by Mah. 32 of 2006, s. 9(*a*)(*ii*).

7 These words were substituted for the words “Deputy Commissioner” by Mah. 32 of 2006, s. 9(*b*). 8 These words were substituted for the words “may be revised by the Tribunal” by Mah. 21 of 1976, s. 9.

section 12-A, may, on an application being made to the Tribunal against such order, be revised by the Tribunal].

(*3*) No revision shall be entertained under sub-section (*1*) or (*2*) after the expiry of sixty days from the date of the receipt of the order.

(*4*) The Commissioner may, of his own motion, revise any order passed by any authority other than the Tribunal under this Act:

Provided that, no order shall be revised by the Commissioner under this sub-section after the expiry of three years from the passing of the impugned order.

(*5*) No order under this section shall be passed without giving the applicant or the assessee a reasonable opportunity of being heard.

15. Rectification of mistakes.— (*1*) Any authority under this Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record.

(*2*) Any authority under this Act may, review his own order if any employer has been under assessed for any period:

Provided that, if an order under this section has an adverse effect on an employer or a person, no such order shall be passed unless a reasonable opportunity of being heard has been given to such employer or person:

Provided further that, no order under this section shall be passed after the expiry of three years from the passing of the impugned order.

16. Accounts.— (*1*) If the Commissioner is satisfied that the books of account and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the Commissioner to direct the employer to maintain the books of account or other documents in such manner as he may in writing direct, and thereupon the employer shall maintain such books of account or other documents accordingly.

(*2*) Where an employer willfully fails to maintain the books of accounts or other documents as directed under sub-section (*1*), the Commissioner may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding rupees five for each day of delay.

17. Special mode of recovery.— (*1*) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require—

(*a*) any person from whom any amount of money is due, or may become due to an assessee on whom notice of demand has been served under this Act, or

(*b*) any person who holds or may subsequently hold money for or on account of such assessee, to pay the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of the arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.— For the purposes of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by, any person shall be calculated after deducting therefrom such claims (if any) lawfully subsisting as may have fallen due for payment by such assessee to such person.

(*2*) The Commissioner may, at any time or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(*3*) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(*4*) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(*5*) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.

(*6*) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section, shall if it remains unpaid be recoverable as an arrear of land revenue.

18. Production and inspection of accounts and documents and search of premises.—[1][The Commissioner], may inspect and search any premises, where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or document relating thereto and may seize such books, registers, accounts or documents as may be necessary:

Provided that, if [2][the Commissioner] removes from the said premises any book, register, account or document, he shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by him and retain the same only for so long as may be necessary for the purposes of examination thereof or for a prosecution.

[3]**[19. Refund of excess payment.—** The prescribed authority shall refund to a [4][employer or person] the amount of tax, penalty, interest and fees (if any) paid by such [5][employer or person] in excess of the amount due from him. The refund may be made either by cash payment or, at the option of the [6][employer or person], by deduction of such excess from the amount of tax, penalty, interest and fee due in respect of any other period:

Provided that, the prescribed authority shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 7 has been served, and shall then refund the balance, if any.]

[7]**[19A. Interest on amount of refund.—** Where, in pursuance of any order under this Act, in respect of any period of assessment commencing on or after the 1st April, 2004, refund of any tax becomes due to an employer or person he shall, subject to the rules, if any, be entitled to receive, in addition to the refund, simple interest at the rate of six percent per annum, for the period commencing on the date next following the last date of the period of assessment to which such order relates and ending on the date of such order or for a period of eighteen months, whichever is less. The interest shall be calculated on the amount of refund due to the employer or any person in respect of the said period after deducting therefrom the amount of penalty and interest, if any, charged in respect of the said period and also the amount of refund, if any, adjusted towards any recovery under this Act. If, as

1 These words were substituted for the words "Any Authority under this Act" by Mah. 32 of 2006, s. 10(*a*).

2 These words were substituted for the words "the said Authority" by Mah. 32 of 2006, s. 10(*b*). 3 Section 19 was substituted for the original by Mah. 21 of 1976, s. 10.

4 These words were substituted for the word "Person" by Mah. 8 of 2012, s. 9, *w.e.f.* 1st May 2012. 5 These words were substituted for the word "Person" by Mah. 8 of 2012, s. 9, *w.e.f.* 1st May 2012.

6 These words were substituted for the "Person" by Mah. 8 of 2012, s. 9, *w.e.f.* 1st May 2012. 7 Section 19A and 19B were inserted by Mah. 13 of 2004, s. 46.

a result of any order passed under this Act, the amount of such refund is enhanced or reduced, as the case may be, such interest shall be enhanced or reduced accordingly.

Explanation.— For the purposes of this section, where the refund of tax, whether in full or in part, includes any amount of refund on any payment of tax made after the date prescribed for filing of the last return for the period of assessment, then the interest, in so far as it relates to the refund arising from such payment, shall be calculated from the date of such payment to the date of such order.

19B. Interest on delayed refund.— Where an amount required to be refunded by the Commissioner to any employer or person by virtue of an order issued under this Act is not so refunded to him within ninety days from the date of the order, the State Government shall, pay such employer or person a simple interest at the rate of six per cent. per annum on the said amount from the date immediately following the expiry of the period of ninety days from the date of such order:

Provided that, where the amount becomes refundable by virtue of an order of the Tribunal, the interest under the provisions of this section shall be payable from the date immediately following the expiry of the period of ninety days from the date of receipt of the order of the Tribunal by the officer whose order forms the subject of the appeal or revision proceedings before the Tribunal.]

[1][****]

22. Power to transfer proceedings.— The Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible to do so, and after recording his reason for doing so, by order in writing transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that, nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both are situated in the same city, locality or place.

Explanation.— In this section, the word "Proceedings" in relation to any assessee whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

[2][****]

24. Powers to enforce attendance etc.— All authorities under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (V of 1908), while trying a suit, in respect of enforcing the attendance of and examining any person on oath or affirmation or for compelling the production of any document.

25. Bar to proceedings.— (*1*) No suit shall lie in any civil court to set aside or modify any assessment made or order passed under this Act.

(*2*) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules framed thereunder.

26. Power to delegate.— The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to the

1 Sections 20, 21 were deleted by Mah. 56 of 2025, s. 2, Schedule-I, Sr. No. 6. 2 Section 23 was deleted by Mah. 56 of 2025, s. 2, Schedule-I, Sr. No. 6.

authority subordinate to him either generally or as respect any particular matter or class of matters any of his powers under this Act.

[1][**26A. Power to collect statistics.—** (*1*) The Commissioner may, if he considers that for the purposes of better administration of this Act, it is necessary so to do, he may, by notification in the *Official Gazette*, direct that statistics be collected relating to any matter dealt with, by or in connection with this Act.

(*2*) Upon such direction being given, the Commissioner or any officer, authorized by the Commissioner in this behalf, may, by notification in the *Official Gazette* and if found necessary by notice in any newspaper or in such other manner as in the opinion of the Commissioner or the said officer, is best suited to bring the notice to the attention of persons, call upon all persons to furnish such information or returns, as may be specified therein, relating to any matter in respect of which statistics is to be collected.

The

form in which the officers to whom, such information or returns should be furnished, the particulars which they should contain and the period specified in the notification, within which such information or returns should be furnished, shall be such as may be specified therein.

(*3*) Any person, who fails to furnish information as provided in this section within the period specified in such notification, shall be liable to pay, by way of penalty, a sum not exceeding rupees ten thousand and in case of continuing default, for a period beyond two months, a further penalty of rupees one hundred for every day of such continuance.]

27. Power to make rules.— (*1*) The power to make all rules under this Act shall be exercisable by the State Government by notification in the *Official Gazette*.

(*2*) Without prejudice to any power to make rules contained elsewhere in this Act, the State Government may make rules consistent with this Act generally to carry out the purposes of this Act and to prescribe fees payable in respect of any applications to be made, forms to be supplied, certificates to be granted and appeals and applications for revision to be made under this Act [2][and also any applications for certified copies of documents filed and orders made under this Act].

(*3*) Rules made under this Act shall be subject to the condition of previous publication:

Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rules to be made under this Act.

(*4*) Every rule made under this Act shall be laid, as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule, or both Houses, agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

[3]**[27A. Exemption.—** Nothing contained in section 3 and other provisions of this Act shall apply to,—

[4][(*a*) the members of the forces as defined in the Army Act, 1950 (46 of 1950) or the Air Force Act, 1950 (45 of 1950) and the members of Indian Navy as defined in the Navy Act, 1957 (62 of 1957) serving in any part of the State and drawing pay and allowance as Army or Air Force or Navy,

1 Section 26A was inserted by Mah. 26 of 2018, s. 7.

2 These words were added by Mah. 21 of 1976, s. 11.

3 Section 27A was inserted by Mah. 21 of 1976, s. 12.

4 Clause (*a*) shall be deemed to have been substituted with effect from the 1st November 1976, by Mah. 12 of 1991, s. 2.

as the case may be, including the members of auxiliary forces or reservists or reserve and auxiliary services serving in any part of the State and drawing pay and allowances as such auxiliary forces or reservists, or reserve and auxiliary services, as the case may be, under the budgetary allocations of the Defence Services.]

[1][*Explanation.*— It is hereby declared for the removal of doubts that nothing in this clause shall apply or shall be taken to have applied, during any period starting on or after the 1st May 2000, to persons drawing pay and allowances from the establishments of the Defence Ordinance Factories situated in any part of the State.]

[2]* * * * * *

(*b*) the *badli* workers in the textile industry.

[3][(*c*) (*i*) any person with benchmark disability as defined in clause (*r*) of section 2 of the Rights of Persons with Disabilities Act, 2016 (49 of 2016), or

(*ii*) parents or guardians of a child with a benchmark disability, provided such person or child with benchmark disability holds the certificate of disability issued by the certifying authority under the said Act or the rules made thereunder:

Provided that, such individual or, as the case may be, employer produces the aforesaid certificate before the prescribed authority in respect of the first assessment year for which he claims exemption under this clause:

Provided further that, an individual or, as the case may be, employer who has already produced a certificate before the prescribed authority for the purposes of this section, as it stood immediately before the 1st April 2023, shall not be required to produce it again;]

[4][(*d*) women exclusively engaged as agents under the Mahila Pradhan Kshetriya Bachat Yojana of Directorate of Small Savings.]

[5]* * * *

[6][(*f*) the person who have completed the age of sixty-five years.]

[7]* * * *

[8][(*h*) the armed members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 (66 of 1949) applies and the armed members of the Border Security Force, to whom the Border Security Force Act, 1968 (47 of 1968) applies and serving in the State.]

28. Amendment of certain enactments.— (*1*) The enactments specified in the second column of Schedule II are hereby amended in the manner and to the extent specified in the third column thereof:

Provided that, nothing in the said amendments shall affect or be deemed to affect,—

(*i*) any right, obligation or liability already acquired, accrued or incurred for anything done or suffered in respect of any period preceding the date of coming into force of these amendments.

1 This *Explanation* was added by Mah. 51 of 2000, s. 15.

2 Clause (*a-1*) was deleted by Mah. 22 of 2000, s. 14.

3 Clause (*c*) was substituted and shall be deemed to have been substituted with effect from the 1st April 2023, by Mah. 19 of 2023, s. 2(*1*).

4 Clause (*d*) was inserted by Mah. 9 of 1989.

5 Clause (*e*) was deleted by Mah. 19 of 2023, s. 2(*2*).

6 Clause (*f*) was inserted and shall be deemed to have been inserted with effect from the 17th August 1992 by Mah. 16 of 1995, s. 51.

7 Clause (*g*) was deleted by Mah. 19 of 2023, s. 2(*3*).

8 Clause (*h*) was added by Mah. 15 of 2016, s. 6, *w.e.f.* 1st April 2016.

(*ii*) any legal proceeding or remedy whether initiated or availed of before or after the date of coming into force of these amendments, in respect of any such right, obligation or liability.

(*2*) The levy, assessment or recovery of any tax or the imposition or recovery of any penalty, in respect of such period, under the provisions of the relevant enactments and all proceedings under them, in respect of all matters aforesaid, shall be initiated and disposed of, or continued and disposed of, as the case may be, as if this Act had not been enacted.

29. Grants to local authorities for loss of revenue.— Out of the proceeds of the tax and penalties and interest and fees recovered under this Act, there shall, under appropriation duly made by law, be paid annually to such local authorities as were levying a tax on professions, trades, callings and employments immediately before the commencement of this Act, and whose power to levy such tax has been withdrawn under the provisions of this Act, such amounts on the basis of the highest collections made by them in any year during the period of three years immediately preceding the commencement of this Act, as may be determined by the State Government in this behalf.

[1][**30. Amounts to be paid into the Fund established under the Maharashtra Employment Guarantee Act, 1977.—** The proceeds of the tax levied and collected under this Act, together with penalties and interest and fees recovered thereunder, shall first be credited to the Consolidated Fund of the State, and after deducting the expenses of collection and recovery as determined by the State Government and the amounts of grants made to the local authorities under section 29, out of the remaining amount, the amount necessary to ensure that, at the beginning of every Financial Year, the amount standing to the credit of the Fund established under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978), is not less than Rupees 2,000 crore, shall, under appropriation duly made by law in this behalf, be entered into, and transferred to, the Fund established under that Act.]

1 Section 30 was substituted by Mah. 5 of 2008, s. 12.

[1][SCHEDULE I

(*See* section 3)

Schedule of rates of tax on professions, trades, callings and employments.

Serial No.	Class of Persons	Rate of Tax
(1)	(2)	(3)
[2][1.	Salary and wage earners—	Rs.
	(*i*) in case of men, whose monthly salaries or wages,—	
	(*a*) do not exceed rupees seven thousand five hundred;	Nil.
	(*b*) exceed rupees seven thousand five hundred but do not exceed rupees ten thousand;	one hundred seventy-five per month.
	(*c*) exceed rupees ten thousand;	two thousand five hundred per annum to be paid in following manner :— (*a*) two hundred per month except for the month of February; (*b*) three hundred for the month of February;
	(*ii*) in case of women, whose monthly salaries or wages,—	
	(*a*) do not exceed rupees twenty-five thousand;	Nil.
	(*b*) exceed rupees twenty-five thousand;	two thousand five hundred per annum to be paid in following manner:— (*a*) two hundred per month except for the month of February; (*b*) three hundred for the month of February.]
[3][1A.	Persons as notified under section 4B.	2,500 per annum.]
2.	(*a*) Legal Practitioners including Solicitor and Notaries;	
	(*b*) Medical Practitioners including Medical Consultants and Dentists;	

(*c*) Technical and Professional Consultants, including Architects, Engineers, R.C.C. Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants;

1 Schedule I was substituted and shall be deemed to have been substituted by Mah. 17 of 2006, s. 2.

2 Entry 1 was substituted by Mah. 19 of 2023, s. 3.

3 This entry was inserted by Mah. 31 of 2017, s. 6.

SCHEDULE I– *contd.*

(1)	(2)	(3)
	(*d*) Chief Agents, Principal Agents, Insurance Agents and Surveyors and Loss Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938), U.T.I. Agents under U.T.I. Scheme, N.S.S. agents under postal scheme;	Rs.
	(*e*) Commission Agents, *Dalals* and Brokers (other than estate brokers covered by any other entry elsewhere in this Schedule);	
	(*f*) All types of Contracts (other than building contractors covered by any other entry elsewhere in this Schedule); and	
	(*g*) Diamond dressers and diamond polishers, having not less than one year's standing in the profession.	
		2,500 per annum.
3.	(*a*) Members of Association recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952);	2,500 per annum.
	(*b*) (*i*) Member of Stock Exchanges recognised under the Security Contracts (Regulation) Act, 1956 (42 of 1956);	
	(*ii*) Remisiers recognised by the Stock Exchange;	
		2,500 per annum.
		2,500 per annum.
4.	(*a*) Building Contractors;	2,500 per annum.
	(*b*) Estate Agents, Brokers or Plumbers, having not less than one year's standing in the profession.	
		2,500 per annum.
5.	Directors (other than those nominated by Government) of Companies registered under [1]the Companies Act, 1956 (1 of 1956), and Banking Companies as defined in the Banking Regulation Act, 1949 (10 of 1949). *Explanation.*— The term, 'Directors' for the purpose of this entry will not include the persons who are Directors of the companies whose registered offices are situated outside the State of Maharashtra and who are not residing in the State of Maharashtra.	2,500 per annum.
6.	(*a*) Bookmakers and Trainers licensed by the Royal Western India Turf Club Limited;	2,500 per annum.
	(*b*) Jockeys licensed by the Club.	2,500 per annum.
7.	Self-employed persons in the Motion Picture Industry, Theatre, Orchestra, Television, Modelling or Advertising Industries, as follows:—	2,500 per annum.

1 Now see the Companies Act, 2013 (18 of 2013).

SCHEDULE I– *contd.*

(1)	(2)	(3)
		Rs.
	(*a*) Writers, Lyricists, Directors, Actors and Actresses (excluding Junior Artists), Musicians, Playback Singers, Cameramen, Recordist, Editors and Still-Photographers;	2,500 per annum.
	(*b*) Junior Artists, Production Managers, Assistant Directors, Assistant Recordists, Assistant Editors and Dancers.	1,000 per annum.
8.	Dealers registered under the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), or Dealers Registered only under the Central Sales Tax Act, 1956 (74 of 1956), whose annual turnover of sales or purchases—	
	(*i*) is rupees 25 lakh or less.	2,000 per annum.
	(*ii*) exceeds rupees 25 lakh.	2,500 per annum.
9.	Occupiers of Factories as defined in the Factories Act, 1948 (63 of 1948), who are not covered by entry 8 above.	2,500 per annum.
10.	(*1*) (*A*) Employers of establishments as defined in [1]the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948), where their establishments are situated within an area to which the aforesaid Act applies, and who are not covered by entry 8— Such employers of establishments,—	
	(*a*) where no employee is employed.	1,000 per annum.
	(*b*) where not exceeding two employees are employed;	2,000 per annum.
	(*c*) where more than two employees are employed.	2,500 per annum.
	(*B*) Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948), where their establishments are not situated within an area to which the aforesaid Act applies, and who are not covered by entry 8. Such employers of establishment,—	
	(*a*) where no employee is employed;	500 per annum.
	(*b*) where not exceeding two employees are employed.	1,000 per annum.

(*c*) where more than two employees are employed. 2,500 per annum. (*2*) Persons owning/running STD/ISD booths or 1,000 per annum.

1 Now *see* the Maharashtra Shops and Establishments (Regulation of Employment and Condition of Service Act, 2017 (Mah. LXI of 2017).

SCHEDULE I– *contd.*

(1)	(2)	(3)
	Cyber Cafes, other than those owned or run by Government or by physically handicapped persons;	Rs.
	(*3*) conductors of Video or Audio Parlours, Video or Audio Cassette Libraries, Video Game Parlours;	
	(*4*) Cable Operators, Film Distributors;	
	(*5*) Persons owning/running marriage halls, conference halls, beauty parlours, health centres, pool parlours;	
	(*6*) Persons running/conducting coaching classes of all types.	
		2,500 per annum.
		2,500 per annum.
		2,500 per annum.
		2,500 per annum.
11.	Owners or Lessees of Petrol/Diesel/Oil Pumps and Service Stations/Garages and Workshops of Automobiles.	2,500 per annum.
12.	Licenced Foreign Liquor Vendors and employers of Residential Hotels and Theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948).	2,500 per annum.
13.	Holders of permits for Transport Vehicles granted under the Motor Vehicles Act, 1988 (59 of 1988) which are used or adopted to be used for hire or reward, where any such person holds permit or permits for,—	
	(*a*) three wheeler goods vehicles, for each such vehicle;	
	(*b*) any taxi, passenger car, for each such vehicle;	
	(*c*) (*i*) goods vehicles other than those covered by (*a*);	
	(*ii*) trucks or buses for each such vehicle:	
	Provided that the total tax payable by a holder under this entry shall not exceed rupees 2,500 per annum.	
		750 per annum.
		1,000 per annum.
		1,500 per annum.
		1,500 per annum.
14.	Money-lenders licensed under the [1]Bombay Money-lenders Act, 1946 (Bom. XXXI of 1947).	2,500 per annum.
15.	Individuals or Institutions conducting Chit Funds.	2,500 per annum.

[1] Now *see* the Maharashtra Money-Lending (Regulation) Act, 2014 (Mah. VIII of 2014).

SCHEDULE I– *contd.*

(1)	(2)	(3)
16.	Co-operative Societies registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 (Mah. XXIV of 1961) and engaged in any profession, trade or calling,—	Rs.
	(*i*) State Level Societies;	2,500 per annum.
	(*ii*) Co-operative Sugar Factories and Spinning Mills;	2,500 per annum.
	(*iii*) District Level Societies;	750 per annum.
	(*iv*) Handloom Weavers Co-operative Societies; (*v*) All other Co-operative Societies not covered by clauses (*i*), (*ii*), (*iii*) and (*iv*) above.	500 per annum.
		750 per annum.
17.	Banking companies, as defined in the Banking Regulation Act, 1949 (10 of 1949).	2,500 per annum.
18.	Companies registered under [1]the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling.	2,500 per annum.
[2][18A.	Limited liability partnership, registered under the Limited Liability Partnership Act, 2008 (6 of 2009).	2,500 per annum.]
[3][19.	(*a*) Each partner of a firm (whether registered or not under the Indian Partnership Act, 1932 (9 of 1932),	2,500 per annum.
	(*b*) Each partner of a limited liability partnership, registered under the Limited Liability Partnership Act, 2008 (6 of 2009),	2,500 per annum.
	engaged in any profession, trade or calling.	
20.	Each Co-parcener (not being a minor) of a Hindu Undivided Family, which is engaged in any profession, trade or calling.	2,500 per annum.
[4][20A.	Persons, registered under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017).	2,500 per annum.]
21.	Persons other than those mentioned in any of the preceding entries who are engaged in any profession, trade, calling or employment and in respect of whom a notification is issued under the	2,500 per annum.

second proviso to sub-section (*2*) of section 3.

1 Now *see* the Companies Act, 2013 (18 of 2013).

2 This entry was inserted by Mah. 26 of 2018, s. 8.

3 This entry was substituted by Mah. 26 of 2018, s. 8.

4 This entry was substituted for entry 20A by Mah. 42 of 2017, s. 53, w.e.f. 1st July 2017 *vide* G.N., F.D. No. MGST. 1017/CR 101(*2*)/Taxation-1, dated 29th June 2017.

Note 1.— Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry of this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case. This provision shall not be applicable to entry 16(*iv*) of the Schedule.

Note 2.— For the purposes of Entry 8 of the Schedule, the Profession Tax shall be calculated on the basis of the "turnover of sales or purchases" of the previous year. If there is no previous year for such dealer, the rate of Profession Tax shall be Rs. 2,000. The expressions "turnover of sales" or "turnover of purchases" shall have the same meaning as assigned to them, respectively, under the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005)].

SCHEDULE II

(*See* section 28)

Serial No.	Short title and number of enactments	Amendment
(1)	(2)	(3)
1.	[1]The Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949).	In section 127, in sub-section (*2*),— (*a*) clause (*d*) shall be deleted; (*b*) In clause (*f*), after the words "any other tax" the brackets and words "(not being a tax on professions, trades, callings and employments)," shall be inserted.
2.	[2]The City of Nagpur Corporation Act, 1948 (C.P. and Berar II of 1950).	In section 114, in sub-section (*2*),— (*a*) clause (*a*) shall be deleted; (*b*) In clause (*g*) after the word, "any other tax" the brackets and words "(not being a tax on professions, trades, callings and employments)," shall be inserted.
3.	The [3]Bombay Village Panchayats Act, 1958 (Bom. III of 1959).	In section 124, in sub-section (*4*) shall be deleted.
4.	The Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Mah. V of 1962).	(*a*) In section 157, clause (*b*) shall be deleted; (*b*) Section 163 and 164 shall be deleted.
5.	[4]The Maharashtra Municipalities Act, 1965 (Mah. XL of 1965).	(*a*) In section 105, in sub-section (*1*), clause (*c*) shall be deleted. (*b*) In section 108 in clause (*i*), after the words "any other tax" the brackets and words "(not being tax on professions, trades, callings and employments)," shall be inserted.

1 The short title of this Act was amended as "the Maharashtra Municipal Corporations Act" by Mah. 23 of 2012, s. 4.

2 This Act was repealed by Mah. 23 of 2012, s. 7.

3 Now *see* Maharashtra Village Panchayats Act.

4 The Short title of this Act was amended as "Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965, by Mah. 43 of 1994, s. 106 and Mah. 18 of 1993, s. 2.