

TRADE CIRCULAR

To,

No PT/2016/AMD-2015/5/ADM-8/B-
(Trade Cir No 12T of 2016)

Mumbai, Dt 06/05/2016

Sub : Profession Tax Enrolment Amnesty Scheme 2016.
Amendment to Maharashtra State Tax on Professions, Trades,
Callings and Employments Act 1975, by Maharashtra Act no. XV
of 2016.

The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Profession Tax Act) is being implemented with effect from 1st April 1975. Under this Act, every self-employed person engaged in any profession, trade, callings and employment in the State of Maharashtra is required to obtain Enrolment Certificate and pay Profession Tax yearly as per provisions of the Act. Section 3(2) of the PT Act provides that liability to pay tax of an un-enrolled person shall be up to 8 years, preceding the year, in which he has applied for enrolment.

The Government has noticed that, many persons / societies / institutions / Companies have not obtained Enrolment Certificate and paid Profession Tax though they are liable to pay the same.

2. Accordingly, to encourage the persons to get themselves enrolled under Profession Tax Act, Government of Maharashtra has declared an Amnesty Scheme for the persons who have not obtained Enrolment Certificate yet. The salient features of the scheme are as under.

A new sub-section (3) has been added in section 3 w.e.f. 1st April 2016, which provides that an un-enrolled person shall not be liable to pay tax for any periods prior to 1st April 2013, if :

- a) he makes an application for enrolment from 1st April 2016 to 30th September 2016, or
- b) his application for enrolment is pending on 1st April 2016.

3. Scheme

(i) Name of the Scheme :

This scheme is called as "Profession Tax Enrolment Amnesty Scheme 2016".

(ii) "Persons" eligible for Amnesty Scheme:

All persons, who are liable but not yet enrolled under this Act can take benefit of this Scheme.


(iii) Benefits under the Scheme:

- a) Profession Tax and related interest in respect of periods prior to 01/04/2013, will be waived in full, if Enrolment Certificate is obtained during the amnesty period.
- b) Penalty u/s 5(5) of Profession Tax Act, 1975 will not be imposed against the entities who obtain enrolment certificate under this scheme.

4. Procedure:

- a) Un-enrolled persons are required to submit e-application on Department's web-site www.mahavat.gov.in by choosing option "e-registration" in the box "e-services".
- a) The Enrolment Certificate TIN will be granted within 3 working days to the applicant. TIN can be checked on department's web-site by clicking "Know Your TIN" TAB at the bottom of the Home screen or option provided with same name in "Dealer Services" TAB. It is suggested to enter only PAN at the space provided for. Digitally signed certificate can be downloaded by clicking "PT-EC Registration Certificate" option in "Downloads" TAB.
- b) On obtaining Enrolment TIN applicant shall make payment of tax.
- c) In case of any difficulty, the applicant in Mumbai and Pune may contact the administrative Joint Commissioner of Sales Tax (Profession Tax) and the applicant in locations other than Mumbai and Pune may contact the Joint Commissioner of Sales Tax (ADM) VAT of the respective division.

5. After this Amnesty Scheme is over, stringent action will be taken against un-enrolled persons. A campaign will be launched against un-enrolled persons who may be liable for previous eight years with consequent penalty and may also face prosecution.



(RAJIV JALOTA)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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Copy forwarded to Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments web-site.


(D. M. Thorat)

Joint Commissioner of Sales Tax (HQ)1
Maharashtra State, Mumbai.