

Office of the  
Commissioner of Profession Tax  
Maharashtra State, 8<sup>th</sup> Floor,  
GST Bhavan, Mazgaon,  
Mumbai – 400010.

**TRADE CIRCULAR**

To,

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\_\_\_\_\_  
No : ACST(VAT-3)/PT Late fee exemption<sup>197/</sup>2017

Trade Circular No 40 T of 2017

Mumbai, dt: 12/9/2017

**Sub :** Exemption from payment of Late Fee U/s 6(3)  
of Maharashtra State Tax on Professions,  
Trades, Callings and Employments Act, 1975.

**Ref :** 1) Trade Circular 32T of 2016 dt 27<sup>th</sup> October 2016.  
2) Trade Circular 8T of 2017 dt 16<sup>th</sup> March 2017.

**Background :-** As per Section 6(1) of The Maharashtra State Tax on Professions, Trades, Callings and Employments Act 1975 (the Profession Tax Act, 1975), every employer registered under the Profession Tax Act, 1975 has to furnish return in prescribed format showing the salaries and wages paid and the amount of tax deducted by him in respect thereof. As per Rule 11(2A) of the Profession Tax Rules, 1975, such return shall be in electronic Form IIIB and payment shall be made before uploading the said return on the website of Sales Tax Department. Section 6(2) of the Profession Tax Act, 1975 provides that a return without such proof of payment shall not be deemed to have been duly filed.

2. New SAP based automation system has been implemented and the department has issued Trade Circular 32T of 2016, dt 27<sup>th</sup> October 2016 describing the process of e-payment under SAP-TRM system and Trade Circular 8T of 2017 dt 16<sup>th</sup> March 2017, describing the process of SAP based e-filing of PTRC return. The employers who have obtained registration before 25<sup>th</sup> May 2016 are required to file the return on the

web-site [www.mahavat.gov.in](http://www.mahavat.gov.in), while those registered on or after 25<sup>th</sup> May 2016 are required to file the return on SAP system.

The SAP system does not allow employers to upload the return if the balance payable is greater than zero.

3. The Trade Associations and Employers have represented that, due to technical difficulties many employers who are registered on or after 25<sup>th</sup> May 2016 are unable to upload returns for the return periods from April 2017 to August 2017 within the time prescribed for filling of returns. In the said representations it has been requested to exempt late fee for aforementioned return periods.
4. The issue mentioned in Para 3 has been examined. As the technical difficulties were in existence during the aforesaid period, the employers could not file the returns for the periods April 2017 to August 2017 by the due dates. Hence it is decided administratively that as per powers conferred by Notification No PFT.2014/CR 38/Taxation-3 dated 21<sup>st</sup> August 2014 issued by the State Government under proviso of Section 6(3) of the Profession Tax Act, 1975, the whole of the late fee payable by any registered employer, for return periods from April 2017 to August 2017 shall be exempted, subject to the eligibility conditions mentioned below-

**Eligibility Conditions:**

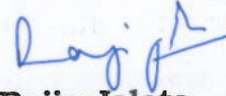
- i) The employers should have obtained PTRC TIN on or after 25<sup>th</sup> May 2016 on SAP based system.
  - ii) Any amount payable as per return for above period should have been paid on or before the due date.
  - iii) The aforesaid employers should submit returns on or before 30<sup>th</sup> September 2017.
5. Needless to mention that, no refund or adjustment against any tax liability shall be allowed, in cases where late fee has already been paid.
  6. **Revocation of Late fee exemption:** If it is found that the employer has not fulfilled the conditions or has submitted false information to avail the



benefit of exemption then, such exemption of late fee will be revoked and action will be taken against him as per provisions of law.

7. The employers who have obtained PTRC TIN on or after 25<sup>th</sup> May 2016 on SAP based system shall make payment through following path to get immediate credit of the payments made towards Profession Tax liability.  
**www.mahavat.gov.in >> Dealer Services >> New Automation >> e-Payment from 2016-17 onwards.**

If any member of the trade has any doubt, he may refer the matter to this office for further clarification. You are requested to bring the contents of this circular to the notice of the members of your association.



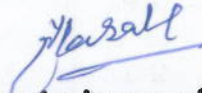
**Rajiv Jalota**  
**Commissioner of Profession Tax,**  
**Maharashtra State, Mumbai.**

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



**Addl. Commissioner of Profession Tax,**  
**(VAT-3), Mumbai.**