

AMENDMENTS TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975 & RULES 1975

1. The Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014

Mah. Act No. 27 of 2014 dated 26-6-2014

further to amend certain tax laws in operation in the State of Maharashtra.

WHEREAS it is expedient further to amend certain tax laws in operation in the State of Maharashtra, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-fifth Year of the Republic of India as follows :—

CHAPTER I PRELIMINARY

1. Short title and commencement

(1) This Act may be called the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014.

(2) Sections 2, 7, 9 and 15 shall come into force with effect from the 1st July, 2014 and remaining sections shall come into force on the date of publication of this Act in the *Official Gazette*.*

CHAPTER IV Amendments to the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975

5. Amendment of Section 6 of Mah. XVI of 1975

In section 6 of the Maharashtra State Tax on Professions, Trades Callings and Employments Act, 1975 (hereinafter, in this Chapter, referred to as "the Profession Tax Act"), to sub-section (3), the following proviso shall be added, namely :—

"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."

6. Amendment of Section 27A of Mah. XVI of 1975

In section 27A of the Profession Tax Act, for clause (e), the following clause shall be substituted, namely :—

"(e) Any person with Intellectual and Development Disabilities (Mental Retardation) specified in the rules made in this behalf, which is certified by a psychiatrist working in a Government Hospital and which has the effect of reducing considerably such

* The date of publication in the *Official Gazette* is 26-6-2014.

individual's capacity for normal work or engaging in a gainful employment or occupation and parents or guardian of such person :

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 deduction under this clause.

Explanation.— For the purpose of this clause, the expression "Government Hospital" shall have the same meaning as assigned to it in clause (c);".

7. Amendment of Schedule I of Mah. XVI of 1975

In SCHEDULE I appended to the Profession Tax Act, in entry 1 —

- (1) in clause (a), for the figures "5,000" the figures "7,500" shall be substituted;
- (2) in clause (b), for the figures "5,000" the figures "7,500" shall be substituted.