

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 2nd April 2016.

NOTIFICATION

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

No. PFT 1216/ C.R. 26/ Taxation-03.—In exercise of the powers conferred by the proviso to sub-section (3) of section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah.XVI of 1975); the Government of Maharashtra, hereby amends the Government Notification, Finance Department No. PFT. 2014/C.R. 38/Taxation-3, dated the 21st August 2014 as follows, namely :—

In the SCHEDULE, appended to the said Notification, after the entry (5), the following entry shall be added, namely,—

(a)	(b)	(c)	(d)	(e)
(6)	“Employer being an educational institution which receives grant-in-aid from the State Government.	Return for any period up to the 31st March 2016.	Whole of the late fee payable, in respect of the return specified in column (c).	<p>(a) Return specified in column (c) shall be filed on or before the 30th June 2016 on the website of the Sales Tax Department.</p> <p>(b) Tax payable as per return, referred to in column (c) should have been paid before the 31st March 2016.</p> <p>(c) Interest under sub-section (2) of 9 on tax payable as per return specified in column (c) shall be paid on or before the 30th June 2016.</p> <p>(d) The employer shall make an application to the authority designated by the Commissioner of Sales Tax in this behalf.</p> <p>(e) The employer shall submit a proof that the said educational institution receives grant-in-aid from the State Government.</p>

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

R. D. BHAGAT,
Deputy Secretary to Government.