



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ६, अंक ३३]

मंगळवार, सप्टेंबर १५, २०२०/आश्विन २४, शके १९४२

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असाधारण क्रमांक ७०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020, (Mah. Act No. XX of 2020), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XX OF 2020.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 15th September 2020).

An Act further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for the purposes hereinafter appearing ; and therefore, promulgated the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020 on the 22nd July 2020 ;

Mah.
XVI of
1975.
Mah.
Ord.
XIII of
2020.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Seventy-first Year of the Republic of India as follows :—

(१)

Short title
and
commencement.

1. (1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 22nd July 2020.

Amendment of
section 5 of
Mah. XVI of
1975.

2. In section 5 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter referred to as “the principal Act”), after sub-section (3), the following sub-section shall be inserted, namely :—

Mah.
XVI of
1975.

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

18 of
2013.

Mah. XX
of 2020.

Amendment of
section 6 of
Mah. XVI of
1975.

3. In section 6 of the principal Act, in sub-section (1),—

(1) before the existing proviso, the following proviso shall be inserted, namely :—

“Provided that, the employer registered under sub-section (3A) 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.”;

(2) in the existing proviso, for the words “Provided that” the words “Provided further that” shall be substituted.

Repeal of
Mah. Ord. XIII
of 2020 and
saving.

4. (1) The Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020, is hereby repealed.

Mah. Ord.
XIII of
2020.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of said Act, as amended by this Act.