



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ६, अंक २६]

बुधवार, जुलै २२, २०२०/आषाढ ३१, शके १९४२

[ पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक ५२

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) Ordinance, 2020 (Mah. Ord. XIII 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.

(Translation in English of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020 (Mah. Ord. XIII of 2020), published under the authority of the Governor).

### FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 22nd July 2020.

### MAHARASHTRA ORDINANCE No. XIII OF 2020.

#### AN ORDINANCE

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

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

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render 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.

Mah. XVI of  
1975.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title  
and  
commencement.

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

(2) It shall come into force at once.

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 to as “the principal Act”), after sub-section (3), the following sub-section shall be inserted, namely :—

“(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) Ordinance, 2020, shall at the time of its incorporation, obtain the certificate of enrollment and certificate of registration under this Act.”.

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.

STATEMENT

Under the initiative of Ease of Doing Business, the Government of India has directed to the Ministry of Corporate Affairs and State Government, to integrate the registration process under the Profession Tax Act with the incorporation and registration of a company under the provisions of the Companies Act, 2013 (18 of 2013), so that such a company should automatically be allotted the enrollment certificate and registration certificate under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975). For the said purpose, it is considered expedient to make suitable amendments in sections 5 and 6 of the said Act.

2. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render 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 aforesaid, this Ordinance is promulgated.

Mumbai,  
Dated the 21st July 2020.

BHAGAT SINGH KOSHYARI,  
Governor of Maharashtra,

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

MANOJ SAUNIK,  
Additional Chief Secretary to Government.