

No: GAD/I-B/P.T/33/

Date:

ADMINISTRATIVE CIRCULAR No 258 Dated 03.11.2009

Sub: Profession Tax on Salary and wage earners -Change in rates.

Ref: Maharashtra Act No. XVII of 2009 "Maharashtra Government Gazette" dtd. 27th June.2009.

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The Government of Maharashtra vide Gazette dated 27.06.2009 has communicated rates of Profession Tax for Salary & Wages earner w.e.f. 27.06.2009 as follows:-

S.N	Wage/Salary slab Rs .per month	Monthly rate of Tax
1)	Salary & Wages does not exceed 5,000/-	Nil
2)	Exceed rupees 5,000 but do not exceed rupees 10,000	175
3)	Exceeds rupees 10,000	2,500 per annum to be paid in the following manner. i) rupees 200 per month except for the month of February. ii) rupees 300 for the month of February

All concerned officers are, therefore, requested to deduct the Profession Tax as per the revised rates from the salary bills of the employees from November 2009 onwards copy of gazette is enclosed herewith.

This Administrative Circular is also available on Company's website i.e. www.mahadiscom.in.

Encl: As above.


Chief General Manager (P)

To,

All as per Mailing list upto the level of Executive Engineer and above in H.O. and field.



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष १, अंक २५]

शनिवार, जून २७, २००९/आषाढ ६, शके १९३१

[पृष्ठे १२, किंमत : रुपये २०.००

असाधारण क्रमांक ४९

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाद्वून 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 Tax Laws (Levy, Amendment and Validation) Act, 2009 (Mah. Act No. XVII of 2009), is hereby published under the authority of the Governor.

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

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT NO. XVII OF 2009.

(First published, after having received the assent of the Governor, in the "Maharashtra Government Gazette", on the 27th June 2009).

An Act 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 Sixtieth Year of the Republic of India as follows:—

(1)

भाग आठ—४९-१

CHAPTER III

AMENDMENTS TO THE BOMBAY MOTOR VEHICLES TAX ACT, 1958.

Amendment of THIRD SCHEDULE to Bom. LXV of 1958. 3. In the THIRD SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958, in Part I, in column (2), for the figure, sign and words "7% of the cost of vehicle", the following figures and words shall be substituted, namely :—

"(a) 7 per cent. of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs;

(b) 8 per cent. of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs;

(c) 9 per cent. of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs."

CHAPTER IV

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

Amendment to SCHEDULE I of Mah. XVI of 1975. 4. In SCHEDULE I appended to the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for entry 1, the following entry shall be substituted, namely :—

"1 Salary and wage earners—

Such persons whose monthly salaries or wages,—

(a) do not exceed rupees 5,000 Nil.

(b) exceed rupees 5,000 but do not exceed rupees 10,000 175 per month.

(c) exceeds rupees 10,000 2,500 per annum, to be paid in the following manner :—

(a) rupees two hundred per month except for the month of February ;

(b) rupees three hundred for the month of February."

Schedule - I**(See Section 3) W.E.F. 01/04/2006****Schedule of rates of tax on professions, trades, callings and employments**

Sr. No.	Class of Persons	Rate of Tax
1.	PART I Salary and Wage earners. Such persons whose monthly salaries or wages : Do not exceed rupees 2,500 Exceed rupees 2,500 but do not exceed rupees 3,500 Exceed rupees 3,500 but do not exceed rupees 5,000 Exceed rupees 5,000 but do not exceed rupees 10,000 Exceed rupees 10,000 (a) rupees 200 per month except for the month of February; (b) rupees 300 for the month of February Salary and Wage earners. Such persons whose monthly salaries or wages : Do not exceed rupees 2,500 Exceed rupees 5,000 but do not exceed rupees 10,000 Exceed rupees 10,000 (a) rupees 200 per month except for the month of February; (b) rupees 300 for the month of February	Rs. Upto 30-06-09 Nil 60 per month 120 per month 175 per month 2500 per annum to be paid in the following maner. From 01-07-09 Nil 175 per month 2500 per annum to be paid in the following maner.
2.	(a) Legal practitioners including Solicitors and Notaries; (b) Medical Practitioners including Medical Consultants and Dentists; (c) Technical and Professional Consultants, including Architects, Engineers, R.C.C. Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants; (d) Chief Agents, Principal Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938, U.T.I. Agents under U.T.I. Scheme, N.S.S. Agents under Postal Scheme; (e) Commission Agents, Dalals and brokers (other than estate brokers covered by any other entry elsewhere in this Schedule); (f) All types of Contractors (other than building contractors covered by any other entry elsewhere in this Schedule); and (g) Diamond dressers and diamond polishers; having not less than one year's standing in the profession.	From 01/04/2006 2500per annum
3.	(a) Members of Association recognised under the Forward Contracts (Regulation) Act, 1952; (b) (i) Member of Stock Exchanges recognised under the Security Contracts (Regulation) Act, 1956; ii) Remisiers Recognised by the Stock Exchange.	2500 per annum 2500 per annum 2500 per annum
4.	(a) Building Contractors (b) Estate agents, Brokers or Plumbers, having not less than one year's standing in the profession	2500 per annum 2500 per annum