



महाराष्ट्र शासन राजपत्र

असाधारण
प्राधिकृत प्रकाशन

शुक्रवार, मे ५, २००६/वैशाख १५, शके १९२८

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी 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, 2006 (Mah. Act No. XVII of 2006), is hereby published under the authority of the Governor.

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

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XVII OF 2006.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 5th May 2006.)

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

Mah. XVI of 1975. WHEREAS it is expedient further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for the purposes hereinafter appearing; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2006. Short title.

(३४२)

Substitution
of Schedule
I of Mah.
XVI of 1975.

2. For Schedule I appended to the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the following Schedule shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2006, namely :—

“SCHEDULE I

(See section 3)

Schedule of rates of tax on professions, trades, callings and employments.

Serial No. (1)	Class of Persons (2)	Rate of tax (3)
		Rs.
1.	Salary and wage earners—Such persons whose monthly salaries or wages,—	
	(a) do not exceed rupees 2,500	Nil.
	(b) exceeds rupees 2,500 but do not exceed rupees 3,500;	60 per month.
	(c) exceeds rupees 3,500 but do not exceed rupees 5,000;	120 per month.
	(d) exceeds rupees 5,000 but do not exceed rupees 10,000;	175 per month
	(e) 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.
2.	(a) Legal Practitioners including Solicitor 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 and 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, <i>Dalals</i> and Brokers (other than estate brokers covered by any other entry elsewhere in this Schedule);	
	(f) All types of Contracts (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.	2,500 per annum.

	(1)	(2)	(3)
74 of 1952.	3.	(a) Members of Association recognised under the Forward Contracts (Regulation) Act, 1952;	2,500 per annum.
42 of 1956.		(b) (i) Member of Stock Exchanges recognised under the Security Contracts (Regulation) Act, 1956;	2,500 per annum.
		(ii) Remisiers recognised by the Stock Exchange;	2,500 per annum.
	4.	(a) Building Contractors;	2,500 per annum.
		(b) Estate Agents, Brokers or Plumbers, having not less than one year's standing in the profession.	2,500 per annum.
1 of 1956. 10 of 1949.	5.	Directors (other than those nominated by Government) of Companies registered under the Companies Act, 1956, and Banking Companies as defined in the Banking Regulation Act, 1949.	2,500 per annum.
		<i>Explanation.</i> —The term 'Directors' for the purpose of this entry will not include the persons who are Directors of the companies whose registered offices are situated outside the State of Maharashtra and who are not residing in the State of Maharashtra.	
	6.	(a) Bookmakers and Trainers licensed by the Royal Western India Turf Club Limited;	2,500 per annum.
		(b) Jockeys licensed by the said Club.	2,500 per annum.
	7.	Self-employed persons in the Motion Picture Industry, Theatre, Orchestra, Television, Modelling or Advertising Industries, as follows:—	
		(a) Writers, Lyricists, Directors, Actors and Actresses (excluding Junior Artists), Musicians, Playback Singers, Camera-men, Recordist, Editors and Still-Photographers;	2,500 per annum.
		(b) Junior Artists, Production Managers, Assistant Directors, Assistant Recordists, Assistant Editors and Dancers.	1,000 per annum.
Mah. IX of 2005. 74 of 1956.	8.	Dealers registered under the Maharashtra Value Added Tax Act, 2002, or Dealers registered only under the Central Sales Tax Act, 1956, whose annual turnover of sales or purchases,—	
		(i) is rupees 25 lakh or less	2,000 per annum.
		(ii) exceeds rupees 25 lakh	2,500 per annum.

(1)	(2)	(3)	
9. Occupiers of Factories as defined in the Factories Act, 1948, who are not covered by entry 8 above.	2,500 per annum.		63 of 1948.
10. (1) (A) Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948, where their establishments are situated within an area to which the aforesaid Act applies, and who are not covered by entry 8—			Bom. LXXIX of 1948.
Such employers of establishments,—			
(a) where no employee is employed	1,000 per annum.		
(b) where not exceeding two employees are employed;	2,000 per annum.		
(c) where more than two employees are employed.	2,500 per annum.		
(B) Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948, where their establishments are not situated within an area to which the aforesaid Act applies, and who are not covered by entry 8.			Bom. LXXIX of 1948.
Such employers of establishment,—			
(a) where no employee is employed;	500 per annum.		
(b) where not exceeding two employees are employed;	1,000 per annum.		
(c) where more than two employees are employed.	2,500 per annum.		
(2) Persons owning/running STD/ISD booths or Cyber Cafes, other than those owned or run by Government or by physically handicapped persons;	1,000 per annum.		
(3) Conductors of Video or Audio Parlours, Video or Audio Cassette Libraries, Video Game Parlours;	2,500 per annum.		
(4) Cable Operators, Film Distributors	2,500 per annum.		
(5) Persons owning/running marriage halls, conference halls, beauty parlours, health centres, pool parlours;	2,500 per annum.		
(6) Persons running/conducting coaching classes of all types.	2,500 per annum.		

	(1)	(2)	(3)
	11.	Owners or Lessees of Petrol/Diesel/Oil Pumps and Service Stations/Garages and Workshops of Automobiles.	2,500 per annum.
Bom. LXXIX of 1948.	12.	Licensed Foreign Liquor Vendors and employers of Residential Hotels and Theatres as defined in the Bombay Shops and Establishments Act, 1948.	2,500 per annum.
59 of 1988.	13.	<p> Holders of permits for Transport Vehicles granted under the Motor Vehicles Act, 1988, which are used or adopted to be used for hire or reward, where any such person holds permit or permits for,—</p> <p>(a) three wheeler goods vehicles, for each such vehicle;</p> <p>(b) any taxi, passenger car, for each such vehicle;</p> <p>(c) (i) goods vehicles other than those covered by (a);</p> <p>(ii) trucks or buses for each such vehicle:</p> <p>Provided that the total tax payable by a holder under this entry shall not exceed rupees 2,500 per annum.</p>	<p>750 per annum.</p> <p>1,000 per annum.</p> <p>1,500 per annum.</p> <p>1,500 per annum.</p>
Bom. XXXI of 1947.	14.	Money-lenders licensed under the Bombay Money-lenders Act, 1946.	2,500 per annum.
	15.	Individuals or Institutions conducting Chit Funds.	2,500 per annum.
Mah. XXIV of 1961.	16.	<p>Co-operative Societies registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 and engaged in any profession, trade or calling,—</p> <p>(i) State Level Societies</p> <p>(ii) Co-operative Sugar Factories and Spinning Mills;</p> <p>(iii) District Level Societies</p> <p>(iv) Handloom Weavers Co-operative Societies;</p> <p>(v) All other Co-operative Societies not covered by clauses (i), (ii), (iii) and (iv) above.</p>	<p>2,500 per annum.</p> <p>2,500 per annum.</p> <p>750 per annum.</p> <p>500 per annum.</p> <p>750 per annum.</p>

(1)	(2)	(3)	
17.	Banking Companies, as defined in the Banking Regulation Act, 1949.	2,500 per annum.	10 of 1949.
18.	Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling.	2,500 per annum.	1 of 1956.
19.	Each partner of a firm (whether registered or not under the Indian Partnership Act, 1932) engaged in any profession, trade or calling.	2,500 per annum.	9 of 1932.
20.	Each Co-parcener (not being a minor) of a Hindu Undivided Family, which is engaged in any profession, trade or calling.	2,500 per annum.	
21.	Persons other than those mentioned in any of the preceding entries who are engaged in any profession, trade, calling or employment and in respect of whom a notification is issued under the second proviso to sub-section (2) of section 3.	2,500 per annum.	

Note 1.—Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry of this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case. This provision shall not be applicable to entry 16(iv) of the Schedule.

Note 2.—For the purposes of Entry 8 of the Schedule, the Profession Tax shall be calculated on the basis of the “turnover of sales or purchases” of the previous year. If there is no previous year for such dealer, the rate of Profession Tax shall be Rs. 2,000. The expressions “turnover of sales” or “turnover of purchases” shall have the same meaning as assigned to them, respectively, under the Maharashtra Value Added Tax Act, 2002. ”

Mah.
IX of
2005.