

Office of the
Commissioner of Profession Tax,
Maharashtra State, Mumbai.
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

To,

No. PFT/2006/P.T./Adm-7/31/B-

Mumbai dt. 14.05.07

Circular No. 40 T of 2007

**Sub : Appointment of officers of the Transport Department of Govt. of
Maharashtra for the purposes of implementation of entry 13 of the
Schedule-I appended to the Profession Tax Act, 1975.**

Gentleman/Sir/Madam,

The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter called the Profession Tax Act) is being implemented in the State w.e.f. 1st April 1975. The schedule-I appended to the Act specifies a variety of professions, trades and callings. All the persons covered by the Schedule are required to get enrolled and pay taxes under the Act.

2] In the Schedule-I appended to the Act, entry no. 13 is in respect of holders of permits for transport vehicles, granted under the Motor Vehicle Act, 1988. The said entry 13 is as follows;

*“Entry 13 :- Holders of permit for transport Vehicle
Granted under the Motor Vehicle Act, 1988, which
are used or adopted to be used for hire or reward,
where any such person holds permit or permits for,-*

- | | |
|---|-----------------------------|
| <i>(a) three wheeler goods vehicles, for each such
vehicle;</i> | <i>Rs. 750 per annum.</i> |
| <i>(b) any taxi, passenger car, for each such vehicle;</i> | <i>Rs. 1,000 per annum.</i> |
| <i>(c) (i) goods vehicles other than those covered
by (a);</i> | <i>Rs. 1,500 per annum.</i> |
| <i>(ii) trucks or buses for each such vehicle:</i> | <i>Rs.1,500 per annum.”</i> |

*Provided that the total tax payable by a holder
under this entry shall not exceed rupees 2,500
per annum.*

All the holders of permits for transport vehicles covered by the above entry are required to pay profession tax under the Act. The Sales Tax Department is implementing the provisions under the Profession Tax Act in respect of all classes of persons including the above class of persons. The Government of Maharashtra, vide gazette no. PFT 1105/C.R. 122-A/Taxation-3 published on 3.11.2006, has now appointed the officers of the Transport Department of the Govt. of Maharashtra under the Profession Tax Act for the purpose of implementation of Profession Tax Act in respect of the above class of persons, i.e., entry 13. Necessary amendments have also been made in the Profession Tax Rules and gazette notification to this effect (vide no. PFT 1105/C.R. 122/Taxation-3) is published on 3.11.2006. Rule 23A is newly introduced for this purpose. In view of the above, the implementation of Profession Tax Act in respect of entry 13 of the schedule appended to the Act shall be done by the Transport Department hereafter, subject to the overall control of the Commissioner of Profession Tax, i.e., the Commissioner of Sales Tax, Maharashtra State.

3] Normally, the following functions are carried out in respect of this class of persons;

- (1) Registration and amendments therein,
- (2) Collection of profession tax and depositing the tax into Govt. Treasury/Bank,

- (3) Maintenance of appropriate registers,
- (4) Cancellation of Enrolment Certificate,
- (5) Recovery of arrears,
- (6) Recovery of arrears in respect of pending audit paras, and
- (7) Reporting on all the above matters to the Commissioner of Profession tax.

All the above mentioned functions shall now be carried out by the designated officers of the Transport Department. The Transport Commissioner has been informed to assign these functions to suitable authorities all over the State and give wide publicity to that effect.

4] All the enrolment certificate holders under this entry are requested to take a note of the above amendments and approach the Transport Department for all the work related to entry 13 of Schedule-I of the Profession Tax Act. The persons covered under this class shall now have to approach only the Transport Department. This will minimise the existing procedures and save time for the permit holders.

5] This circular cannot be made use of for legal interpretation of provisions of law, as it is only clarificatory in nature. If any member of the Trade has any doubt, he may refer the matter to this office for clarification.

6] You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

(SUNIL SONI)
Commissioner of Profession Tax,
Maharashtra State, Mumbai.

1. Copy forwarded for information :-

- 1) Transport Commissioner, M.S., Mumbai.

- 2) All the Additional Commissioners of Sales Tax in the State.
- 3) Joint Commissioner of Sales Tax (HQ) 1, M.S., Mumbai.
- 4) Joint Commissioner of Sales Tax (HQ) 2, M.S., Mumbai.

2. Copy forwarded for information and necessary action :-

- 1) Joint Commissioner of Sales Tax (Profession Tax), M.S., Mumbai.
 - 2) Joint Commissioners of Sales Tax (Administration), Thane, Ghatkopar, Pune-1, Pune-2, Nashik, Kolhapur, Aurangabad, Amravati and Nagpur Divisions.
 - 3) Deputy Commissioners of Sales Tax (P.T.) I, II, III, Mumbai.
 - 4) Deputy Commissioner of Sales Tax (Computer Section), Nariman Point, Mumbai.
 - 5) All the Profession Tax Officers.
- 3. Copy to all Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai for information.**

(N. Y. ANSARI)
Joint Commissioner of Sales Tax (H.Q.)2,
Maharashtra State, Mumbai.