



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

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असाधारण क्रमांक २५

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) Bill, 2023 (L. A. Bill No. XIII of 2023), introduced in the Maharashtra Legislative Assembly on the 20th March 2023, is hereby published under the authority of the Governor.

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

SATISH WAGHOLE,

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

L. A. BILL No. XIII OF 2023.

A BILL

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 Seventy-fourth Year of the Republic of India, as follows :—

1. (1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2023. Short title and commencement.

(2) It shall come into force on the 1st April 2023.

Amendment
of section
27A of Mah.
XVI of 1975.

2. In section 27A of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter referred to as “ the principal Act ”),— Mah. XVI of 1975.

(1) for clause (c), the following clause shall be substituted, namely :—

“ (c) (i) any person with benchmark disability as defined in clause (r) of section 2 of the Rights of Persons with Disabilities Act, 2016; or 49 of 2016.

(ii) parents or guardians of a child with a benchmark disability, provided such person or child with benchmark disability holds the certificate of disability issued by the certifying authority under the said Act or the rules made thereunder :

Provided that, such individual or, as the case may be, employer produces the aforesaid certificate before the prescribed authority in respect of the first assessment year for which he claims exemption under this clause:

Provided further that, an individual or, as the case may be, employer who has already produced a certificate before the prescribed authority for the purposes of this section, as it stood immediately before the 1st April 2023, shall not be required to produce it again; ”;

(2) clause (e) shall be deleted ;

(3) clause (g) shall be deleted.

Amendment of
SCHEDULE I
of Mah. XVI
of 1975.

3. In *SCHEDULE I* appended to the principal Act, for entry 1, the following entry shall be substituted, namely :—

“ 1. Salary and wage earners—

(i) in case of men, whose monthly salaries or wages,—

(a) do not exceed Nil.
rupees seven thousand
five hundred ;

(b) exceed rupees seven thousand five hundred but do not exceed rupees ten thousand ; one hundred seventy-five per month.

(c) exceed rupees ten thousand ; two thousand five hundred per annum to be paid in following manner :—

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

(b) three hundred for the month of February;

(ii) in case of women, whose monthly salaries or wages,—

(a) do not exceed rupees Nil.
twenty-five thousand ;

(b) exceed rupees twenty-five thousand ; two thousand five hundred per annum to be paid in following manner :—

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

(b) three hundred for the month of February. ”.

STATEMENT OF OBJECTS AND REASONS.

With a view to give effect to the proposals contained in the Budget Speech for the financial year 2023-24, the Government considers it expedient to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975),—

(a) to exempt the profession tax payable by the women who draw the monthly salary or wages upto rupees twenty-five thousand ;

(b) to streamline and expand the scope of exemption for the persons with benchmark disability in line with provisions of the Rights of the Persons with Disabilities Act, 2016 (49 of 2016).

2. The Bill seeks to achieve the above objectives.

Mumbai,
Dated the 16th March 2023.

DEVENDRA FADNAVIS,
Deputy Chief Minister.

FINANCIAL MEMORANDUM

The Bill proposes to amend section 27A and *Schedule I* of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975), so as to give effect to the proposals contained in the Budget Speech for the financial year 2023-2024. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.