

Notification of Profession Tax – Amendment in Rules for Providing PAN & TAN

FINANCE DEPARTMENT

Hutatma Rajguru Chowk, Madam Cama Road, Mantralaya, Mumbai – 400 032, dated the
19th October, 2012.

(M.G.G., Extraordinary No. 141, Part IV-B, at Page Nos. 5 to 7, dated the 19th October,
2012)

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

No. PFT.1012/CR-60/Taxation-3 — Whereas, the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 and to dispense with the condition of previous publication thereof under the proviso to sub-section (3) of section 27 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Hah. XVI of 1976),

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) read with the proviso to sub-section (3) of section 27 of the Maharashtra State Tax on Professions, Trades, Callings and employments Act, 1975, and of all other powers enabling it in this behalf, the Government of Maharashtra hereby, makes the following rules, further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975, namely:-

1. These rules may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Second Amendment) Rules, 2012.

2. In rule 2 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 (hereinafter referred to as "the principal Rules"), in clause (2), for the words "includes an Additional Commissioner," the words "includes a Special Commissioner, an Additional Commissioner," shall be substituted.

3. After rule 4 of, the principal Rules, the Following rule shall be inserted, namely:-

"4A. Providing Permanent Account Number or Tax Deduction and Collection Account

Number - (1) An employer or a person engaged in any profession, trade, calling or employment and liable to pay tax under the Act, shall State the Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN) under the Income Tax Act, 1961 or both, in the application for registration or enrolment, as the case may be, and also submit the proof of the same at the time of making the application.

(2) An employer or a person who is holding a certificate of registration or a certificate of enrolment as the case may be, as on the 1st April, 2011, if,-

(i) he has not obtained the Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN) under the Income Tax Act, 1961, or both, then he shall obtain and furnish the same to the registering authority on or before the 30th November 2012;

(ii) he has not furnished the Permanent Account Number (PAN) or Tax Deduction and Collection Account Number (TAN) under the Income Tax Act, 1961, or both, then he shall furnish the same to the registering authority on or before the 30th November 2012."

4. In rule 11 of the principal Rules,—

(i) in sub-rule (2) after the word "return", the words "or, as the case may be, revised return" shall be inserted;

(ii) in sub-rule (2A), after the word "return" the words "or, as the case may be, revised return" shall be inserted.

5. In rule 11C of the principal Rules, for the words "as per return" the words "as per return or as the case may be revised return" shall be substituted,

6. In the FORMS appended to the principal Rules,—

(i) in FORM I, for the portion "1. Income Tax Permanent Account Number (PAN) of Employer

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the following portion shall be substituted, namely :—

"1(A) Income Tax Permanent Account Number (PAN) of Employer

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1(B) Tax Deduction and Collection Account Number (TAN) of Employer (if applicable)

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(2) in FORM II, for the portion "1. Income Tax Permanent Account Number (PAN) of the applicant (if applicable).

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the following portion shall be substituted, namely :-

"1(A) Income Tax Permanent Account Number (PAN) of Employer

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1(B) Tax Deduction and Collection Account Number (TAN) of Employer (if applicable)

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(3) in FORM XIII, in the heading, for the brackets, words and figures "[See sub-rule (2) of rule 21]" the brackets, words and figures - "[See rule 21]" shall be substituted.

(4) in FORM XIV, in the heading; for the brackets, words and figures "[See sub-rule (2) of rule 21]" the brackets, words and figures "[See rule 21]" shall be substituted,

(5) in FOHM XXI, under the heading "Acceptance", for the words and figures "section 71 of the Bombay Sales Tax Act, 1959" the words and figures "section 82 of the Maharashtra Value Added Tax Act, 2002" shall be substituted.

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

O. C. BHANGADIA

Deputy Secretary to Government