



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

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असाधारण क्रमांक ५७

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, 2020 (L. A. Bill No. XXXVI of 2020), introduced in the Maharashtra Legislative Assembly on the 7th September 2020, is hereby published under the authority of the Governor.

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

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

L. A. BILL No. XXXVI OF 2020.

A BILL

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

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS, the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for the purposes hereinafter appearing ; and therefore, promulgated the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020 on the 22nd July 2020 ;

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2020.

AND WHEREASE it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Seventy-first Year of the Republic of India as follows :—

Short title and commencement.	<p>1. (1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020.</p> <p>(2) It shall be deemed to have come into force on the 22nd July 2020.</p>	
Amendment of section 5 of Mah. XVI of 1975.	<p>2. In section 5 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter referred to as “the principal Act”), after sub-section (3), the following sub-section shall be inserted, namely :—</p>	Mah. XVI of 1975.
	<p>“(3A) Notwithstanding anything contained in this section, a company, which has been incorporated under the provisions of the Companies Act, 2013, after the date of commencement of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020, shall at the time of its incorporation, obtain the certificate of enrollment and certificate of registration under this Act.”.</p>	18 of 2013. Mah. of 2020.
Amendment of section 6 of Mah. XVI of 1975.	<p>3. In section 6 of the principal Act, in sub-section (1),—</p> <p>(1) before the existing proviso, the following proviso shall be inserted, namely :—</p>	
	<p>“Provided that, the employer registered under sub-section (3A) of section 5 shall, after the commencement of his liability to pay tax, furnish to the prescribed authority, a return in such form, for such period and by such dates as may be prescribed.”;</p>	
	<p>(2) in the existing proviso, for the words “Provided that” the words “Provided further that” shall be substituted.</p>	
Repeal of Mah. Ord. XIII of 2020 and saving.	<p>4. (1) The Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020, is hereby repealed.</p> <p>(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of said Act, as amended by this Act.</p>	Mah. Ord. XIII of 2020.

STATEMENT OF OBJECT AND REASONS

Under the initiative of Ease of Doing Business, the Government of India has directed to the Ministry of Corporate Affairs and State Government, to integrate the registration process under the Profession Tax Act with the incorporation and registration of a company under the provisions of the Companies Act, 2013 (18 of 2013), so that such a company should automatically be allotted the enrollment certificate and registration certificate under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975). For the said purpose, it was considered expedient to make suitable amendments in sections 5 and 6 of the said Act.

2. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for the purposes aforesaid, the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020 (Mah. Ord. XIII of 2020), was promulgated by the Governor of Maharashtra on the 22nd July 2020.

3. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,
Dated the 24th August 2020.

AJIT PAWAR,
Deputy Chief Minister.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

Clause 3.—Under this clause, which seeks to insert proviso to sub-section (1) of section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, power is taken to the State Government to prescribe the authority, form, period and date to furnish a return by the employer registered under sub-section (3A) of section 5 of the said Act.

2. The above mentioned proposal for delegation of legislative power is of a normal character.

FINANCIAL MEMORANDUM

Clauses (2) and (3) of the Bill proposes to amend the sections 5 and 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, with a view to provide a company, incorporated under the provisions of the Companies Act, 2013 (18 of 2013), shall obtain the certificate of enrollment and certificate of registration under the Maharashtra State Tax Act and shall furnish a return in such form, for such period and by such date as may be prescribed.

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.