

L. A. BILL No. XIII OF 2023.

A BILL

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

(As passed by the Legislative Assembly on the 21st March, 2023.)

**(As returned by the Legislative Council without any recommendations
on the 23rd March, 2023.)**

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.

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

Amendment of
SCHEDULE I
of Mah. XVI
of 1975.

“ 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 one hundred seventy-five per month.
thousand five hundred but
do not exceed rupees ten
thousand ;

(c) exceed rupees ten two thousand five hundred per annum
thousand ; 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 two thousand five hundred per
twenty-five thousand ; 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. ”.

**MAHARASHTRA LEGISLATURE
SECRETARIAT**

[L. A. BILL No. XIII OF 2023.]

**[A Bill further to amend the Maharashtra
State Tax on Professions, Trades, Callings
and Employments Act, 1975.]**

[SHRI DEVENDRA FADNAVIS,
Deputy Chief Minister.]

**[As passed by the Legislative Assembly
on the 21st March, 2023.]**

**[As returned by the Legislative Council
without any recommendations on
the 23rd March, 2023.]**

RAJENDRA BHAGWAT,
Principal Secretary,
Maharashtra Legislative Council.