

**Maharashtra State Tax On Professions, Trades, Callings And
Employments (Amendment) Act, 2006**

17 of 2006

[05 May 2006]

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**Maharashtra State Tax On Professions, Trades, Callings And
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PREAMBLE

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

WHEREAS it is expedient further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975), for the purposes hereinafter appearing; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. Short title :-

(1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2006.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Substitution of Schedule I of Mah. XVI of 1975 :-

For Schedule I appended to the Maharashtra State Tax on Professions, Trades; Callings and Employments Act, 1975 (Mah. XVI of 1975), the following Schedule shall be substituted and shall be deemed to have been substituted with effect from the 1st April

2006, (a) in sub-section (4), for the table, the following TABLE shall be inserted, namely:-

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"SCHEDULE I

(SEE SECTION 3)

Schedule of Rates of tax on professions, trades, callings and employments.

Serial No.	Class of Persons	Rate of tax
(1)	(2)	(3)
1.	Salary and wage earners-Such persons whose monthly salaries or wages;-	
	(a) do not exceed rupees 2,500	Nil
	(b) exceeds rupees 2,500 but do not exceed rupees 3,500;	60 per month
	(c) exceeds rupees 3,500 but do not exceed rupees 5,000;	120 per month
	(d) exceeds rupees 5,000 but do not exceed rupees 10,000;	
	(e) exceeds rupees 10,000	175 per month
		2,500 per annum, to be paid in the following manner:-
		(a) rupees two hundred per month except for the month of February;
		(b) rupees three hundred for the month of February.
2.	(a) Legal Practitioners including Solicitor and Notaries:	

	(a) Legal Practitioners including Counsel and Attorneys;	
	(b) Medical Practitioners including Medical Consultants and Dentists;	
	(c) Technical and Professional Consultants, including Architects, Engineers, R.C.C. Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants;	
	(d) Chief Agents, Principal Agents, Insurance Agents and Surveyors and Loss Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938), U.T.I. Agents under U.T.I. Scheme, N.S.S. agents under postal scheme;	
	(e) Commission Agents, <i>Dalals</i> and Brokers (other than estate brokers covered by any other entry elsewhere in this Schedule);	
	(f) All types of Contractors (other than building contractors covered by any other entry elsewhere in this Schedule); and	
	(g) Diamond dressers and diamond polishers, having not less than one years standing in the profession.	