

**ONE TIME PAYMENT OF TAX SCHEME,
2019**

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ONE TIME PAYMENT OF TAX SCHEME, 2019

No. PFT.1218/C.R.52/Taxation-3: In exercise of the powers conferred by sub-section (3) of section 8 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975), the Government of Maharashtra, hereby makes the following scheme to provide an optional scheme for the payment of tax, in advance, for an enrolled person, under the said Act, as follows, namely:

1. Short title and Commencement

- (i) This Scheme shall be called the One Time Payment of Tax Scheme, 2019.
- (ii) It shall be deemed to have come into force on the 1st April 2018.

2. Definitions

In this Scheme unless the context otherwise requires,

- (a) "Act" means the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975);
- (b) "Scheme" means the One Time Payment of Tax Scheme.

3. To avail the benefit under the Scheme, the conditions and restrictions are as follows:

- (i) The person must be enrolled under the said Act.
- (ii) The enrolled person may opt the Scheme on the department's website www.mahagst.gov.in at any time after his enrollment.
- (iii) Such enrolled person opting for the Scheme shall select the period for the Scheme as well as tax rate applicable to him and shall pay requisite amount as provided in the TABLE annexed to this Scheme.
- (iv) The Scheme shall be restricted to the period selected by an enrolled person. Such person may opt for the Scheme again after earlier period under the scheme is over. However the benefit can be availed at a time for a minimum period of three years upto a maximum period of thirty five years.
- (v) The amount payable as per the TABLE shall be paid electronically.
- (vi) The enrolled person who has discharged his liability for payment of tax for a total continuous period of five years by making payment in advance of a lump-sum amount under provision of clause (a) of sub-section (3) of section 8 of the Act, prior to 1st April 2018, may also opt for the Scheme after completion of such period of five years.
- (vii) The enrolled person who has already paid Profession Tax for the year 2018-2019 or has paid any lump-sum amount on or after 1st April 2018 for the periods starting from 1st April 2018, can also avail the benefit of Scheme by paying the balance amount payable for the period opted under the scheme as per the TABLE.
- (viii) If the enrolled person, who has availed the benefit of Scheme and has discharged his liability of Profession tax for a particular period, joins any employment during the period covered under the Scheme then, such person shall furnish to the employer 'One Time Profession Tax Payment Certificate' in Form A appended to

this Scheme. In such case his liability to pay profession tax shall be restricted to the amount paid under the Scheme and the employer shall not be liable to deduct Profession Tax of the said person until completion of his period under Scheme.

- (ix) If the enrolled person has paid the Profession tax under the Scheme for a particular period and subsequently he is covered by any other entry having higher rate of tax than the rate applicable at the time of opting the scheme then, his liability to pay tax shall not be varied due to such change in the entry under Schedule I.
- (x) Once the amount is paid under the Scheme, no refund of the amount paid shall be granted under any circumstances.
- (xi) If it appears that, the person has availed the benefit of the Scheme by suppressing any material information or particulars or by furnishing any incorrect or false information or, if any suppression of material facts, concealment of any particulars is found then the benefits availed under the Scheme shall be withdrawn. Such person shall be liable to pay tax at the rate specified in Schedule I of the Act.

TABLE

I.

Rate of tax per year of Rs. 2500/-		Amount payable under OTPT if payment is made in the months									
Number of	Payable as per	April to June	July	August	September	October	November	December	January	February	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3	7500	6839	6907	6976	7044	7112	7181	7249	7318	7386	7454
4	10000	8717	8804	8891	8979	9066	9153	9240	9327	9415	9502
5	12500	10425	10529	10633	10737	10842	10946	11050	11154	11259	11363
6	15000	11977	12097	12217	12336	1246	12576	12696	12815	12935	13055
7	17500	13388	13522	13656	13790	13924	14058	14191	14325	14459	14593
8	20000	14671	14818	14964	15111	15258	1545	15551	15698	15845	15991
9	22500	15837	15996	16154	16312	16471	16629	16788	16946	17104	17263
10	25000	16898	17067	17236	17404	17573	17742	17911	18080	18249	18418
11	27500	17861	18040	18219	18397	18576	18754	18933	19112	19290	19469
12	30000	18738	18925	19112	19300	19487	19675	19862	20049	20237	20424

13	32500	19534	19730	19925	20120	20316	20511	20706	20902	21097	21292
14	35000	20258	20461	20664	20866	21069	21271	21474	21676	21879	22082
15	37500	20917	21126	21335	21544	21753	21963	22172	22381	22590	22799
16	40000	21515	21730	21946	22161	22376	22591	22806	23021	23236	23452
17	42500	22059	22280	22500	22721	22942	23162	23383	23603	23824	24045
18	45000	22554	22779	23005	23230	23456	23682	23907	24133	24358	24584
19	47500	23004	23234	23464	23694	23924	24154	24384	24614	24844	25074
20	50000	23412	23646	23881	24115	24349	24583	24817	25051	25285	25519

II.

Rate of tax per year of Rs. 2000/-		Amount payable under OTPT if payment is made in the months									
Number of years	Payable as per Schedule I	April to June	July	August	September	October	November	December	January	February	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3	6000	5471	5526	5580	5635	5690	5745	5799	5854	5909	5963
4	8000	6974	7043	7113	7183	7253	7322	7392	7462	7532	7601
5	10000	8340	8423	8507	8590	8673	8757	8840	8924	9007	9090

III.

Rate of tax per year of Rs. 1500/-		Amount payable under OTPT if payment is made in the months									
Number of years	Payable as per Schedule I	April to June	July	August	September	October	November	December	January	February	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3	4500	4103	4144	4185	4226	4267	4308	4349	4390	4431	4472
4	6000	5230	5282	5335	5387	5439	5492	5544	5596	5648	5701
5	7500	6255	6318	6380	6443	6505	6568	6630	6693	6755	6818

IV.

Rate of tax per year of Rs. 1000/-		Amount payable under OTPT if payment is made in the months									
Number of years	Payable as per Schedule I	April to June	July	August	September	October	November	December	January	February	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3	3000	2736	2763	2791	2818	2845	2873	2900	2928	2955	2982
4	4000	3487	3522	3557	3592	3626	3661	3696	3731	3766	3801
5	5000	4170	4212	4253	4295	4337	4379	4420	4462	4504	4545

V.

Rate of tax per year of		Amount payable under OTPT if payment is made in the months									
Number of years	Payable as per Schedule I	April to June	July	August	September	October	November	December	January	February	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3	2250	2052	2073	2093	2114	2134	2155	2175	2196	2216	2237
4	3000	2615	2641	2667	2693	2720	2746	2772	2798	2824	2850
5	3750	3127	3158	3190	3221	3252	3283	3315	3346	3377	3408

VI.

Rate of tax per year of Rs. 500/-		Amount payable under OTPT if payment is made in the months									
Number of years	Payable as per Schedule I	April to June	July	August	September	October	November	December	January	February	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3	1500	1368	1382	1395	1409	1423	1436	1450	1464	1477	1491
4	2000	1743	1760	1778	1795	1813	1830	1848	1865	1882	1900
5	2500	2085	2106	2127	2148	2168	2189	2210	2231	2252	2273