



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ९, अंक २१]

गुरुवार, एप्रिल ६, २०२३/चैत्र १६, शके १९४५

[पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक ३५

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) Act, 2023 (Mah. Act No. XIX of 2023), is hereby published under the authority of the Governor.

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

MUGDHA A. SAVANT,

Draftsman-cum-Joint Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT No. XIX OF 2023.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 6th April 2023).

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

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.

Amendment of  
SCHEDULE I  
of Mah. XVI  
of 1975.

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

“ 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

twenty-five thousand ; two thousand five hundred per  
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. ”.