An Act to provide for the Levy and Collection of a Tax on Professions,Trades, Callings and Employments for the benefit of the State.

WHEREAS it is expedient to provide for the levy and collection of a tax on professions, trades, callings and employments for the benefit of the State for raising additional resources needed for implementing the Employment Guarantee Scheme of the State Government and to provide for establishment of the Employment Guarantee Fund and for matters connected therewith; It is hereby enacted in the Twenty-sixth Year of the Republic of India, as follows:-

1. **Short title, extent and commencement-**-(1) This Act may be called the Maharashtra State Tax on Professions,Trades,Callings and Employment Act,1975
   (2) It extends to the whole of the State of Maharashtra.
   (3) It shall be deemed to have come into force on the 1st day of April 1975.

2. **Definitions-** In this Act, unless the context otherwise requires,--
   (a) "Commissioner" means the Commissioner of Profession Tax appointed under section 12, and includes an Additional Commissioner of Profession Tax (if any) appointed under that section;

   See Section 12

   (b) "corporation area" means an area within the limits of a municipal corporation constituted under the Bombay Municipal Corporation Act, the Bombay Provincial Municipal Corporation Act, 1949 or the City of Nagpur Corporation Act, 1948;
   (ba) "employee" means a person employed on salary or wages, and includes---
      (i) Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund.
      (ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even though its headquarters may be outside the State.
      (iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;

   See rule 17

   (c) "employer" in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages and includes the head of the office of any establishment as well as manager or agent of the employer;
   (ca) "engaged", in relation to any profession, trade, calling or employment means occupied fully or otherwise in such profession,

trade, calling or employment , whether any pecuniary benefit or benefit of any nature whatsoever, actually accrues or not to a person from such occupation.

(d) “month” means a month reckoned according to the British calendar;

(e) “Person “ means any person who is engaged actively or otherwise in any profession, trade,calling or employment in the State of Maharashtra, and includes a Hindu undivided family, firm,company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;

(f) ”Prescribed”means prescribed by the rules made under this Act;

(g) ''profession tax”or ''tax”means the tax on professions,trades, callings and employments levied under this Act;

(h) ''salary”or ''wage''includes pay or wages,dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or kind,and also includes perquisites and profits in lieu of salary,as defined in section 17 of the Income-tax Act,1961, but does not include bonus in any form, and on any account or gratuity;

(i) ''Schedule'' means a schedule appended to this Act;

(j) ''Tribunal'' means the Maharashtra sales Tax Tribunal constituted under section 11 of the Maharashtra Value Added Tax Act,2002 and discharging the functions of the Tribunal assigned to it by or under this Act;

(k) ''year'' means the financial year.

3. Levy and charge of Tax.- (1) Subject to the provision of article 276 of the Constitution of India and of this Act, there shall be levied and collected a tax on professions, trades, callings and employments for the benefit of the State.

(2) Every person excluding firms whether registered under the Indian Partnership Act,1932, or not and Hindu undivided family engaged actively or otherwise in any profession, trade, calling or employment and falling under one or the other of classes mentioned in the second column of Schedule I shall be liable to pay to the Sate Government the tax at the rate mentioned against the class of such persons in the third column of the said schedule:

Provided that, the tax so payable in respect of any one person shall not exceed two thousand and five hundred rupees in any year:

Provided further that, entry 21 in Schedule I shall apply only to such classes of persons as may be specified by the State Government by notification in the Official Gazette, from time to time.

See Schedule I

4. Employer's liability to deduct and pay tax on behalf of employees. - The tax payable under this Act, by any person earning a salary or wage, shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not, when the salary or wage is paid to such persons, be liable to pay tax on behalf of all such persons:

Provided that, if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act prescribed by rules the manner in which such employer shall discharge the said liability:

See Rule 9A

Provided further that, where any person earning a salary or wage-

(a) is also covered by one or more entries other than entry 1 in Schedule I and the rate of tax under any such other entry is more than the rate of tax under entry 1 in that Schedule, or

See Schedule I.

(b) is simultaneously engaged in employment of more than one employer, and such person furnishes to his employer or employers a certificate in the prescribed form declaring inter alia, that he shall get enrolled under sub-section(2) of section 5 and pay the tax himself, then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

See Section 5 (2).

5. Registration and enrolment.-

(1) Every employer not being an officer of Government liable to pay tax under section 4 or under sub-section (5) of section 10A shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

See Section 4

See Section 10A(5)

See Rule 3

(2) Every person liable to pay tax under this Act other than a person earning salary or wages, in respect of whom the tax is payable by his employer, shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

See Rule 4.

(2A)Notwithstanding anything contained in this section and the last preceding section, where a person is a citizen of India and is in employment of any diplomatic or consular office or trade commissioner of any foreign country situated in any part of the State, such person, if liable to any tax, shall obtain a certificate of enrolment as provided in sub section (2) and pay the tax himself.

See Rule 4.

(3)Every employer or person required to obtain a certificate of registration or enrolment shall, within thirty days from the date of first publication of this Act in the Official Gazette, or, if he was not engaged in any profession, trade, calling or employment on that date within thirty days of his becoming liable to pay tax or, in respect of a person referred to in sub-section(2) or (2A), within thirty days of his becoming liable to pay tax at a rate higher or lower then the one mentioned in his certificate of enrolment, apply for a certificate of registration or enrolment, or revised certificate of enrolment , as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such inquiry as may be necessary within thirty days of the receipt of application (which period in first year from the commencement of this act shall be extended to ninety day), if the application is in order grant him such certificate.

Provided that, where on account of revision of rate of tax the person liable to pay tax is required to pay tax at a rate higher or lower than the one mentioned in the certificate of enrolment, the rate of tax mentioned in such certificate shall be deemed to have been revised accordingly on the date of such revision of rate of tax as aforesaid : and pending such person applying for a revised certificate of enrolment and grant of such certificate to him,such person shall, notwithstanding anything contained in this Act, be liable to pay tax at such revised rate

(4)The prescribed authority shall mention in every certificate of enrolment amount of tax payable by the holder according to schedule I, and the date by which it shall be paid, and such certificate shall, subject to the provisions of the proviso to sub-section(3), serve as a notice of demand for purpose of section 10.

See Section 10.

(5)Where an employer or a person liable to registration or enrolment has failed to apply for such certificate within the required time , the prescribed authority may, after giving him reasonable opportunity of being heard, impose penalty of rupees five for each day of delay in case of such employer and rupees two for each day of delay in case of such person.

See Rule 13
See Rule 21

(6) Where an employer or a person liable to registration or enrolment has given false information in any application submitted under this section,the prescribed authority may, after giving him a reasonable opportunity of being heard, imposed penalty equal to three times the tax payable under the Act.

See Rule 12
See Rule 21

6. Returns – (1) Every employer registered under this Act shall furnish to the prescribed authority a return in such form, for such periods and by such dates as may be prescribed, showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect there of;

See Rule 11,11A

Provided that,the Commissioner may, subject to such terms and conditions , as may be prescribed,permit any employer to file separate returns,--

(a) for all or any of the places of business of the employer whether or not situated with in the jurisdiction of the same registering authority, or

(b) for different constituents of his business, to such authority as he may direct.

(2) Every such return shall be accompanied by a treasury challan in prof of payment of full amount of tax due according to the return, and a return without such prof of payment shall not be deemed to have been duly filed.

(3) Where an employer has without reasonable cause failed to file such returns within the required time the prescribed authority may, after giving him a reasonable opportunity of being heard,impose upon him a penalty of rupees three hundred per return.

See Rule 12.

7. Assessment and collection of tax.-(1) The amount of tax due from an employer liable to pay tax shall be assessed separately for each year. Provided that the Commissioner may , subject to such condition as may be prescribed and for reasons to be recorded in writing, assess the tax due from any employer for a part of a year:

Provided further that, when an employer has failed to furnish, by the prescribed date, any return relating to any period in any year, the Commissioner may, if he thinks fit, assess the tax due from such employer separately for different parts of such year.

(2) The Commissioner on being satisfied that, the returns furnished by an employer in respect of any period are correct and complete, he shall assess the amount of tax due from the employer on the basis of such returns:

Provided that, the Commissioner on not being satisfied that the returns furnished by the employer in respect of any period are correct and complete, and he is of the opinion that it is necessary to require the presence of the employer or the production of further evidence in that respect, he shall serve on such employer,in the prescribed manner, a notice requiring such employer on a date and a place specified in the notice, either to attend and produce or cause to be produced all the evidence on which such employer has relied in support of his returns, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence produced, assess the amount of tax due from the employer;

Provided further that, if the employer fails to comply with any of the directions or requirements specified in the notice issued under the above proviso, the Commissioner may, assess, the amount of tax due from the employer on the basis of the record available before him.

(3)Where all the returns are filed by the employer for any year starting on or after the 1st April 2004 within one month from the end of the year to which such returns relate, no order of assessment under the provisos to sub-section (2) in respect of that year shall be made after the expiry of three years from the end of the said year: and if for any reason such order is not made within the period aforesaid, then the returns so filed shall be deemed to have been accepted as correct and complete for assessing the tax due from such employer:

Provided that in the case of returns pertaining to the years ending on or before the 31st March 2004, and filed on or before the 30th September 2004, no order of assessment shall be made under the provisos to sub-section (2) on or after the 1st April 2007:

Provided further that, where a fresh assessment has to be made to give effect to any finding or direction contained in any order made under this Act, or to any order of the Tribunal or Court, such assessment shall be made within thirty-six months from the date of communication to the Commissioner of such finding, direction or order, as the case may be:

Provided also that, in computing the period specified in the second proviso, the time during which the assessment remained stayed by or under the order of the Tribunal or Court, shall stand excluded.

(4)Notwithstanding anything contained in this section or any other provisions of this Act, where the assessment involves a decision on a point which is concluded against the State by the judgment of the Tribunal and the State Government or the Commissioner has initiated any proceedings against such judgment before an appropriate forum, in such a case, the Commissioner may complete the assessment as if the point,was not so decided by the Tribunal against the State, but shall stay the recovery of such dues including interest and penalty, if any, in so far as they relate to such point, until the decision by the appropriate forum and after such decision, modify the assessment order, in accordance with such decision.

(5) In any case where it comes to the notice of the commissioner that, any employer has not furnished returns in respect of any period by the prescribed date, the Commissioner may , at any time before the expiry of the period of eight years from the end of the year to which such period relates, after giving such defaulting employer a reasonable opportunity of being heard in that matter, assess, to the best of his judgment, the tax, if any, due from such employer.

(6) The Commissioner on being satisfied that an employer liable to pay tax in respect of any period, has failed to apply for registration within time as required by this Act, the Commissioner shall, at any time, before the expiry of the period of eight years from the end of the year to which such period relates, after giving such defaulting employer a reasonable opportunity of being heard , assess, to the best of his judgement, the tax, if any due from the employer in respect of that period, and any period or periods subsequent thereto.

(7) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.

See Rule 12A, 14, 15.

8. Payment of Tax. :- (1) The tax payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid:-

(a) in respect of a person who stands Before 30th June of that year or

enrolled before the commencement of a year or is enrolled on or before the 31st May of a year	such later date as the Commissioner may by notification in the Official Gazette, specify in respect of that year.
(b) in respect of a person who is enrolled after the 31st May of a year.	Within one month of the date of enrolment
(c) in respect of a person who is enrolled and the rate of tax at which he is liable to pay tax is revised.	Within one month of the date of such revision.

See Rule 20

(3) (a) Subject to the rules, any person holding a certificate of enrolment and liable to pay tax at the rate of rupees 1700,2200 or as the case may be, 2500 per annum, may discharge his liability for payment of tax under this Act, for a total continuous period of five years by making payment in advance of a lump sum amount equal to four times of such rate of tax on or before the 30th June of the year.

(b) If any such lump sum payment is not made on or before such date, but is made on or before the end of the year, such person shall be liable to pay an additional lump sum amount for the period of delay at the rate of rupees 200 per month, in addition to the amount of lump sum payable under clause(a).

(c) Any increase or decrease in the rate of tax shall not vary the liability of tax payable by such person who has paid such lump sum amount in lieu of tax.

(4) (a) A registered employer furnishing returns as required by sub-section (1) of section 6 shall first pay into the Government Treasury, the amount of tax due from him for the period covered by a return along with the amount of interest payable by him under section 9 of the Act in such manner and at such intervals as may be prescribed.

See Section 6 (1)

See Section 9.

(b) The amount of tax assessed under section 7 or found due under section 14 or 15 in respect of such period less any sum already paid by the employer or person in respect of such period, shall be paid by the employer or person liable thereof into the Government Treasury within fifteen days from the date of service of notice of demand issued by the Commissioner in respect thereof :

Provided that, the Commissioner may, in respect of any particular employer or person and for reasons to be recorded in writing, allow him to pay tax, penalty or interest, if any, by installment, but such grant of installments to pay tax shall be without prejudice to levy of penalty or interest or both.

See Section 7.

See Section 14.

See Section 15.

9. Consequence of failure to deduct or to pay tax. :-(1) If an employer not being an officer of Government fails to pay the tax as required by or under this Act, he shall without prejudice to any other consequence and liabilities which he may incur, be deemed to be an assessee in default in respect of the tax.

(2) Without prejudice to the provisions of sub-section (1), an employer referred to in that sub-section shall be liable to pay simple interest at one and a quarter per cent of the amount of the tax payable for each month for the period for which the tax remains unpaid.

(2A) Where the amount of tax as assessed under section 7 or as found payable in view of an order passed under section 13 or 14 is more than the amount of tax paid by the employer, then such employer shall be liable to pay simple interest on the amount of difference of tax at the rate and in the manner laid down in sub-section (2).

See Section 7

See Section 13

See Section 14

(3) If an enrolled person fails to pay the tax as required by or under this Act , he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2).

(4) The Commissioner may, subject to such conditions and limitations as may be prescribed and for reasons to be recorded in writing remit the whole or any part of the interest payable in respect of any period under this section.

10. Penalty for non-payment of tax.:-If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax, within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty equal to ten percent of the amount of tax due .

10A. Special provision regarding liability to pay tax in certain cases:-

(1) Where an employer liable to pay tax under section 4 of this Act, dies then his legal representative shall be liable to pay tax including any penalty and interest due from such employer under this Act, in the like manner and to the same extent as the deceased employer, whether such tax including any penalty and interest has been assessed before the death of the employer but has remained unpaid , or is assessed after the death of the employer.

See Section 4

Explanation.-- In this sub-section, the expression “legal representative” has the same meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908 .

(2) Where an employer liable to pay tax under section 4 of this Act, is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of the members then, each member or group of members shall be jointly or severally liable to pay the tax including any penalty and interest due from the employer under this Act up to the time of partition, whether such tax including any

penalty and interest has been assessed before the partition but has remained unpaid, or is assessed after partition.

(3) Where an employer liable to pay tax under this Act, is a firm and the firm is dissolved then, every person who was a partner shall jointly or severally be liable to pay the tax including any penalty and interest, due from the employer firm under this Act up to the time of dissolution, whether such tax including any penalty and interest has been assessed before such dissolution but has remained unpaid, or is assessed after such dissolution.

(4) Where an employer, liable to pay tax under this Act, transfers or otherwise disposes of his office or establishment or activity in whole or in part, or effects any change in employment in consequence of which he is succeeded in the office or establishment or activity or part thereof by any other person then the employer and the person succeeding shall jointly or severally be liable to pay tax including any penalty and interest due from the employer under this Act up to the time of such transfer disposal or change, whether such tax including any penalty and interest has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where an employer liable to pay tax under this Act is succeeded in the office or establishment for activity by any person in the manner described in sub-section (4) then, such person shall---

(a) notwithstanding anything contained in section 3, be liable to pay tax in respect of the period from the date of such succession: and

(b) within 30 days from the date of such succession, apply for certificate of registration, unless he already holds a certificate of registration.

See Section 3

11. Recovery of tax, etc.:-All arrears of tax, penalty, interest and fees under this Act shall be recoverable as an arrears of land revenue.

11A. Special powers of Profession Tax Authorities for recovery of tax as arrears of land revenue .---(1) For the purpose of effecting recovery of the amount of tax, interest and penalty, due and recoverable from any person by or under the provisions of this Act, as arrears of land revenue.

(i) the Commissioner of Profession Tax shall have and exercise all the powers and perform all the duties of the Commissioner under the Maharashtra Land Revenue Code, 1966 hereinafter in this section referred to as “the said Code”

(ii) the Additional Commissioner of Profession Tax shall have and exercise all the powers and perform all the duties of the Additional Commissioner under the said Code;

(iii) the Joint Commissioner of Profession Tax shall have and exercise all the powers and perform all the duties of Collector under the said Code:

(iv) the Deputy Commissioner of Profession Tax shall have and exercise all the powers except the powers of arrest and confinement of defaulter in a civil jail and perform all the duties of the Assistant or Deputy Collector under the said Code:

(v) the Assistant Commissioner of Profession Tax and the Profession Tax

Officer shall have and exercise all the powers except the powers of confirmation of sale and arrest and confinement of defaulter in a civil jail and perform all the duties of the Tahsildar under the said Code.
(2) Every notice issued or order passed in exercise of the powers conferred by sub-section (1) shall, for the purpose of sections 13,14,15 and 25 be deemed to be a notice issued or an order passed under this Act.

See Section 13,14,15
See Section 25

12. Authorities for implementation of the Act.- (1)(a) For carrying out the purposes of this Act, the State Government may appoint---

(i) an officer to be the Commissioner of Profession Tax for the whole of the State of Maharashtra:
(ii) one or more officers to be the Additional Commissioner of Profession Tax as the State Government thinks necessary;
(iii) such number of Joint Commissioner of Profession Tax, Deputy Commissioner of Profession Tax, Assistant Commissioner of Profession Tax, Profession Tax Officers and other officers and person with such designation as the State Government thinks necessary.

(b) Additional Commissioner, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and Profession Tax Officers shall within the limit of such area as the Commissioner may specify by notification in the Official Gazette, to be within their jurisdiction, exercise such powers and perform such duties of the Commissioner under this Act, as the Commissioner may, from time to time, by notification published in the Official Gazette, delegate to them either generally or as respects any particular matter or class of matters,
(c)The superintendence and control for the proper execution of the provisions of the Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.
(2) The Tribunal constituted under section 11 of the Maharashtra Value Added Tax Act, 2002 shall be the Tribunal for the purposes of hearing appeals and revision applications and discharging other functions of the Tribunal under this Act and accordingly, the provisions of section 21 of that Act including any regulations made thereunder with such modifications, if any, therein as circumstances may require and other provisions relating to the Tribunal under that Act shall also apply to and in relation to such Tribunal for the purposes of this Act.
(3) For carrying out the purposes of this Act, the State Government may, at its discretion, appoint any Government Department or officer or a Municipal Corporation, Municipal Council or Zilla Parishad or any agency hereinafter called “the Collecting Agent “ as its agent responsible for levy and collection of the tax under this Act from such persons or class of persons as may be prescribed and thereupon, it shall be the duty of such Collecting agent to carry out in such manner as may be prescribed, such functions under this Act as may be prescribed, and to render full and complete account of the tax levied and collected to the Commissioner in

such manner and at such time as that officer may require.
(4) Any person authorised by the Collecting Agent in this behalf shall have for the purposes of levy and collection of the tax such powers as may be prescribed.
(5) A Municipal Corporation, Municipal Council or Zilla Parishad or agency appointed as agent to carry out the purposes of this Act under sub-section (3) shall be paid such collection charges as may be determined by the State Government,
(6) It shall be lawful for the Commissioner, or an Officer duly authorised by him, to have access to, and to cause production and examination of books registers, accounts or documents maintained or required to be maintained by the Collecting Agent for the purposes of this Act, and the Collecting Agent shall, whenever called upon to do so, produce such books, , registers, accounts or documents for inspection by the Commissioner or by the authorised officer,
(7) For carrying out the purposes of this Act, the Commissioner or an officer duly authorised by him may, appoint any person or persons, possessing such qualifications as may be prescribed, as his agent or agents hereinafter referred to as the "recovery agent". Such recovery agent shall be responsible for survey and recovery of the arrears of the tax including interest and penalty recoverable under this Act.
(8) It shall be the duty of the recovery agent to carry out such functions and in such manner, as may be prescribed, and to render full and complete account of the arrears recovered to the Commissioner or to the officer duly authorised by him, in such manner, and at such time, as that officer may require,
(9) The recovery agent shall have, for the purpose of survey and recovery of tax, interest and penalty, such powers as may be prescribed.
(10) The recovery agent shall be paid such incentive as may be determined by the Government.
(11) It shall be lawful for the Commissioner or an Officer duly authorised by him, to have access to , and to cause production and examination of, books, registers, accounts or documents maintained or required to be maintained by the recovery agent for the purpose of this Act, and the recovery agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by the authorised officer.

See Rule 2(5)
See Rule 22

12A. Determination of certain disputed questions.---(1) If any question arises, otherwise than in proceedings before a Court or before the prescribed authority has commenced assessment of an employer under section 7, about the interpretation or the scope of any expression defined in section 2, or of any entry in Schedule I , the Commissioner shall make an order determining such question

Explanation: --For the purposes of this sub-section, the prescribed authority shall be deemed to have commenced assessment of an employer under section 7, when the employer is served with a notice

under that section.
(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, as respects the period prior to the determination.
(3) If any such question arises from any order already passed under this Act, no such question shall be entertained for determination under this section, but such question may be raised in appeal against, or by way of revision of, such order.

See Section 2
See Section 7
See Schedule I

13. Appeal:- (1) Subject to rules as may be made by the State Government any person or employer aggrieved by any order made under sections 5,6,7,9,10,15 or 16 may appeal against such order to,-----
(a) the Deputy Commissioner, if the order is passed by any prescribed authority or officer subordinate to him;
(b) the Joint Commissioner, if the order is passed by the Deputy Commissioner; and
(c) the Tribunal, if the order is passed by any officer not below the rank of Joint Commissioner.

See Section 5 ,7,9,10,15,16
See Rule 25

(2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or receipt of the order:
Provided that, the appellate authority may admit the appeal after the expiry of the above period, if he is satisfied that there was sufficient cause for the delay.
(3) No appeal against an order of assessment with or without penalty or interest, or against an order imposing penalty or interest shall ordinarily be entertained by an appellate authority,unless such appeal is accompanied by satisfactory proof of the payment of tax with or without penalty or interest or,as the case may be, of the payment of penalty or interest, in respect of which appeal has been preferred :

Provided that, an appellate authority may, if it thinks fit, for reason to be recorded in writing, entertain an appeal against such order on payment of not less than twenty-five percent of the amount of tax, penalty or interest, in respect of which appeal has been preferred, as it may direct.
(4) the appellate authority in disposing of an appeal, may--
(i) confirm, annual,reduce,enhance, or otherwise modify the assessment or penalty or interest, or
(ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points.
(5) No order under this section shall be passed without giving the appellant or his representative, and where the appellate authority is the Tribunal, without giving the authority whose order or directions is the subject of the appeal or his representative, a reasonable opportunity of

being heard.

14 **Revision –** Any order passed in appeal under section 13 may,on an application being made in this behalf, be revised by ---

(a) the Joint Commissioner, if the order is passed by the Deputy Commissioner

(b) the Tribunal, if the order is passed by the Joint Commissioner

See Section 13

(2) Any order passed by the Joint Commissioner under sub-section(1)or by the Commissioner under sub-section(4) of this section,or any order made by the Commissioner under section 12A may, on an application being made to the Tribunal against such order, be revised by the Tribunal.

See Section 12A
See Rule 25

(3) No revision shall be entertained under sub-section (1) or (2) after the expiry of sixty days from the date of the receipt of the order.

(4) The Commissioner may, of his own motion, revise any order passed by any authority other than the Tribunal under this Act:

Provided that, no order shall be revised by the Commissioner under this sub-section after the expiry of three years from the passing of the impugned order.

(5) No order under this section shall be passed without giving the applicant or the assessee a reasonable opportunity of being heard.

15 **Rectification of mistakes** – (1) Any authority under this Act may,of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record.

Any authority under this Act, may review his own order, if any employer has been under-assessed for any period:

Provided that, if an order under this section has an adverse effect on any employer or a person, no such order shall be passed unless a reasonable opportunity of being heard has been given to such employer or person:

Provided further that, no order under this section shall be passed after the expiry of three years from the passing of the impugned order.

See Rule 26

16. Accounts.--(1) If the Commissioner is satisfied that the books of account and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the Commissioner to direct the employer to maintain the books of account or other documents in such manner as he may in writing direct, and thereupon the employer shall maintain such books of account or other documents accordingly.

(2) Where an employer wilfully fails to maintain the books of accounts or other documents as directed under sub-section (1), the Commissioner may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding rupees five for each day of delay.

17.**Special mode of recovery:-**(1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require--

(a) any person from whom any amount of money is due, or may become due, to an assessee on whom notice of demand has been served under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such assessee,

to pay the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice but not before the money becomes due or is held as aforesaid so much of the money as is sufficient to pay the amount due by the assessee in respect of the arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.- For the purposes of this section the amount of money due to an assessee from, or money held for or on account of an assessee by any person shall be calculated after deducting therefrom such claims it any lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time or from time to time amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient dischage of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(5) Where a person whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for on account of the assessee, then nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section, shall if it remains unpaid be recoverable as an arrears of land revenue.

18. Production and inspection of accounts and documents and search of premises.---The Commissioner may inspect and search any premises, where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, register, accounts or documents relating thereto and may seize such books, registers, accounts

or documents as may be necessary:
Provided that, if the Commissioner removes from the said premises any book, register, account or document, he shall give to the person in charge of the places, a receipt describing the book, register, account or document so removed by him and retain the same only for so long as may be necessary for the purposes of examination thereof or for a prosecution.

19. Refunds of excess payments.-The prescribed authority shall refund to a person the amount of tax, penalty, interest and fees if any paid by such person in excess of the amount due from him. The refund may be made either by cash payment or, at the option of the person, by deduction of such excess from the amount of tax, penalty, interest and fee due in respect of any other period:

Provided that, the prescribed authority shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 7 has been served, and shall then refund the balance, if any.

See Rule 27(A)

19A. Interest on amount of refund.---Where, in pursuance of any order under this Act, in respect of any period of Assessment commencing on or after the 1st April 2004, refund of any tax becomes due to an employer or person he shall, subject to the rules, if any, be entitled to receive, in addition to the refund, simple interest at the rate of six per cent per annum for the period commencing on the date next following the last date of the period of assessment to which such order relates and ending on the date of such order or for a period of eighteen months, whichever is less. The interest shall be calculated on the amount of refund due to the employer or any person in respect of the said period after deducting therefrom the amount of penalty and interest, if any, charged in respect of the said period and also the amount of refund, if any, adjusted towards any recovery under this Act. If, as a result of any order passed under this Act, the amount of such refund is enhanced or reduced, as the case may be, such interest shall be enhanced or reduced accordingly.

Explanation-- For the purpose of this section, where the refund of tax, whether in full or in part, includes any amount of refund on any payment of tax made after the date prescribed for filing of the last return for the period of assessment, then the interest, in so far as it relates to the refund arising from such payment, shall be calculated from the date of such payment to the date of such order.

19B. Interest on delayed refund.--Where an amount required to be refunded by the Commissioner to any employer or person by virtue of an order issued under this Act is not so refunded to him within ninety days from the date of the order, the State Government shall pay such employer or person a simple interest at the rate of six per cent, per annum on the said amount from the date immediately following the expiry of the period of ninety days from the date of such order:

Provided that, where the amount becomes refundable by virtue of an order of the Tribunal, the interest under the provisions of this section shall be payable from the date immediately following the expiry of the period of ninety days from the date of receipt of the order of the Tribunal by the officer whose order forms the subject of the appeal or revision proceedings before the Tribunal.

20. Offences and penalties.-- Any person or employer who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules framed thereunder shall, on conviction, be punished with fine not exceeding five thousand rupees, and, when the offence is a continuing one with fine not exceeding fifty rupees per day during the period of the continuance of the offence.

21. Offences by companies.--(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of and was responsible to the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all the due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director,manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.----For the purposes of this section.-

(a) "Company" means any body corporate and includes a firm or other association of individuals; and

(b) "director" in relation to a firm, means a partner in the firm.

22. Power to transfer proceedings:-The Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible to do so, and after recording his reason for doing so, by order in writing transfer any proceeding or class of proceedings under any provision of this Act, from himself to any other officer, and by may likewise transfer any such proceedings including a proceeding pending with any officer or already transferred under this section from any officer to any other officer or to himself:

Provided that, nothing in this section shall be deemed to required any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both are situated in the same city, locality or place.

Explanation:- In this section, the word "proceedings" in relation to any assessee whose name is specified in any order issued thereunder means all proceedings under this Act in respect of any year which may be pending on the date of such order or which may have been completed on or before such date and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such cases.

23 Compounding of offences. - (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.

(2) On payment of such sum, as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

See Rule 27(B)

24. Powers to enforce attendance, etc. --All authorities under this Act shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 while trying a suit, in respect of enforcing the attendance of and examining any person on oath or affirmation or for compelling the production of any document.

25. Bar to proceedings.--(1) No suit shall lie in any Civil Court to set aside or modify any assessment made or order passed under this Act.

(2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules framed thereunder.

26. Power to delegate.--The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose , by order in writing delegate to the authorities subordinate to him, either generally or as respects any particular matter or class of matter any of his powers under this Act.

27. Power to make rules.---(1) The power to make all rules under this Act shall be exercisable by the State Government by notification in the Official Gazette.

(2) Without prejudice to any power to make rules contained elsewhere in the Act, the State Government may make rules consistent with this Act, generally to carry out purposes of this Act and to prescribe fees payable in respect of any applications to be made, forms to be supplied, certificates to be granted and appeals and applications for revision to be made under this Act and also any applications for certified copies of documents filed and orders made under this Act.

(3) Rules made under this Act shall be subject to the condition of previous publication :

Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rules to be made under this Act.

(4) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in

which it is so laid or the session immediately following, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

27A. Exemptions.-Nothing contained in section 3 and other provisions of this Act shall apply to;

(a) the members of the Forces as defined in the Army Act, 1950 or the Air Force Act, 1950 and the members of Indian Navy as defined in the Navy Act, 1957 serving in any part of the State and drawing pay and allowances as Army or Air Force or Navy, as the case may be, including the members of auxilliary forces or reservists, or reserve and auxiliary services serving in any part of the State and drawing pay and allowances as such auxiliary forces or reservists, or reserve and auxiliary services, as the case may be, under the budgetary allocations of the Defence Services;

Explanation--- It is hereby declared for the removal of doubts that nothing in this clause shall apply or shall be taken to have applied during any period starting on or after the 1st May, 2000 to persons drawing pay and allowances from the establishments of the Defence Ordnance Factories situated in any part of the State.

(b) the badli workers in the textile industry.

(c)Any person suffering from a permanent physical disability including blindness, being a permanent physical disability specified in the rules made in this behalf by the State Government, which is certified by a physician, a surgeon or an oculist, as the case may be, working in a Government Hospital and which has the effect of reducing considerably such individual's capacity for normal work or engaging in a gainful employment or occupations:

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 deduction under this sub-section:

Provided further that the requirement of producing the certificate from a physician, a surgeon or an oculist, as the case may be, working in a Government Hospital shall not apply to an individual who has already produced a certificate before the prescribed authority under the provisions of this sub-section as they stood immediately before the 1st day of April 1995.

Explanation:- For the purpose of this sub-section, the expression "Government Hospital" includes a departmental dispensary whether full time or part time established and run by a Department of the Government for the medical attendance and treatment of a class or classes of Government servants and members of their families, a hospital maintained by a local authority and any other hospital with which arrangements have been made by the Government for the treatment of Government servants;

(d) women exclusively engaged as agents under the Mahila Pradhan Kshetriya Bachat Yojana of Directorate of Small Savings.

(e) Parents or Guardian of any person who is suffering from mental retardation specified in the rules made in this behalf, which is certified by a psychiatrist working in a Government Hospital:

Provided that such individual produces such certificate before the prescribed authority in respect of the first assessment year for which he claims deduction under this sub-section.

Explanation.---- For the purpose of this clause, the expression " "Government Hospital" will have the same meaning as assigned to it in clause (c).

(f) the person who have completed the age of sixty -five years.

(g) parents or guardians of a child suffering from a physical disability as specified in clause (c)

See Section 3

See Rule 32

28 Amendment of certain enactments.--(1) The enactments specified in the second column of Schedule II are hereby amended in the manner and to the extent specified in the third column thereof:

Provided that, nothing in the said amendments shall affect or be deemed to affect;

(i) any right, obligation or liability already acquired, accrued or incurred for anything done or suffered, in respect of any period preceding the date of coming into force of these amendments;

(ii) any legal proceeding or remedy whether initiated or availed of before or after the date of coming into force of these amendments in respect of any such right, obligation or liability.

(2) The levy, assessment or recovery of any tax or the imposition or recovery of interest and penalty, in respect of such period, under the provisions of the relevant enactments and all proceedings under them, in respect of all matters aforesaid, shall be initiated and disposed of, or continued and disposed of, as the case may be, as if this Act had not been enacted.

See Schedule II

29. Grants to local authorities for loss of revenue.-- Out of the proceeds of the tax and penalties and interest and fees recovered under this Act there shall, under appropriation duly made by law, be paid annually to such local authorities as were levying a tax on professions, trades, callings and employments immediately before the commencement of this Act, and whose power to levy such tax has been withdrawn under the provisions of this Act, such amounts on the basis of the highest collection made by them in any year during the period of three years immediately preceding the commencement of this Act, as may be determined by the State Government in this behalf.

30. Amount equal to net proceeds of tax and matching contribution to be paid into the Fund established under the

Maharashtra Employment Guarantee Act, 1977.-- The proceeds of the tax levied and collected under this Act, together with penalties and interest and fees recovered thereunder, shall first be credited to the Consolidated Fund of the State, and after deducting the expenses of collection and recovery as determined by the State Government and the amounts of grants made to the local authorities under section 29, the remaining amount shall, under appropriation duly made by law in this behalf, be entered into, and transferred to, the Employment Guarantee Fund established under the Maharashtra Employment Guarantee Act, 1977.

(2) Under appropriation duly made by law in this behalf, the State Government shall contribute annually to the Employment Guarantee Fund an amount equal to the amount transferred to that Fund under sub-section (1).

SCHEDULE I

(See section 3)

Schedule of rates of tax on profession,trades,callings and employment

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) exceed rupees 2,500 but do not exceed rupees 3,500:	60 per month
	(c)exceed rupees 3,500 but do not exceed rupees 5000	120 per month
	(d) exceed rupees 5,000 but do not exceed rupees 10,000	175 per month
	(e) exceed rupees 10,000	2500 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: (b) Medical Practitioner including Medical consultant and dentists (c)Technical and Professional consultant, including Architects, Engineers, R.C.C. Consultants, Tax Consultants,Chartered Accountant,Actuaries and management Consultant; (d) Chief Agents, Principal Agents, Insurance Agents and Surveyors and Loss Assessors registered or licensed under the Insurance Act, 1938,U.T.I. Agent under U.T.I. Scheme, N.S.S. Agent under postal scheme; (e) Commission Agent,Dalals and Brokers (other than estate brokers covered by any other entry elsewhere in this schedule); (f) All type of contractors (other than building contractors covered by any other entry elsewhere in the schedule); and (g) Diamond dressesers and diamond polishers; having not less than one year's standing in the profession.	2,500 per annum.
3	(a) Member of Association recognised under the Forward Contracts (Regulations) Act,1952 ;	2,500 per annum.
	(b) (i) Member of Stock Exchanges recognised under the Security Contracts (Regulation)Act,1956;	2,500 per annum.
	(ii) Remisiers recognised by the Stock exchanges;	2,500 per annum.
4	(a) Building contractors;	2,500 per annum.
	(b) Estate Agent, Brokers or Plumbers, having not less than one year's standing in the profession.	2,500 per annum.
5	Directors (other than those nominated by Government) of companies registered under the companies Act,1956 and banking companies as defined in the banking Regulation Act,1949.	2,500 per annum.

Explanation:The term 'Directors' for the purpose of this entry will not include the persons who are Directors of the companies whose registered offices are situated outside the State of Maharashtra and who are not residing in the State of Maharashtra

6	(a) Book makers and Trainers licensed by the	

	Royal Western India Turf Club Limited;	2,500 per annum
	(b) Jockeys licensed by the said Club .	2,500 per annum
7	Self employed persons in the Motion Picture Industry, Theatre, Orchestra, Television, Modeling or Advertising Industries, as follows:--	
	(a) Writers, lyricists, directors, Actors and Actresses (excluding Junior Artists), Musicians, Playback singers, Cameraman Recordist, Editor and Still Photographers;	2,500 per annum
	(b) Junior Artist, Production Managers, Assistant Directors, Assistant Recordists, Assistant Editors and Dancers.	1,000 per annum
8	Dealers Registered under the Maharashtra Value Added Tax Act,2002, or Dealers registered only under the Central Sales Tax Act,1956, whose annual turnover of sales or purchases:--	
	(i) is rupees 25 lakh or less	2,000 per annum
	(ii) exceed rupees 25 lakh	2,500 per annum
9	Occupiers of Factories as defined in the Factories Act,1948, who are not covered by entry 8 above.	2,500 per annum
10	(1) (A)Employers of establishment as defined in the Bombay Shops and Establishments Act,1948, where their establishments are situated within an area to which the aforesaid Act applies, and who are not covered by entry 8-- Such employers of establishments,---	
	(a) Where no employee is employed	1,000 per annum
	(b) Where not exceeding two employees are employed;	2,000 per annum
	(c)Where more than two employees are employed.	2,500 per annum
	(B)Employers of establishments as defined in the Bombay Shops and establishments Act,1948 ,where their establishments are not situated within an area to which the aforesaid Act, applies, and who are not covered by entry 8 Such employers of establishment,--	
	(a) Where no employee is employed :	500 per annum
	(b) Where not exceeding two employees are employed ;	1000 per annum
	(c)Where more than two employees are employed.	2,500 per annum
	(2) Person owning/running STD/ISD/	

	booths or Cyber Cafes, other than those owned or run by Government or by physically handicapped persons;	1,000 per annum
	(3) Conductors of Video or Audio parlours, Video or Audio Cassette libraries, Video Game parlours	2,500 per annum
	(4) Cable Operators, Film Distributors	2,500 per annum.
	(5) Persons owning/ running marriage halls, conference halls, beauty parlours, health centers, pool parlours:	2,500 per annum
	(6) Persons running/ conducting coaching classes of all types	2500 per annum
11	Owners or lessees of Petrol/Diesel Oil Pumps and Service Stations/ Garages and Workshops of Automobiles.	2,500 per annum
12	Licensed Foreign Liquor Vendors and employers of Residential Hotels and Theaters as defined in the Bombay Shops and Establishments Act, 1948.	2,500 per annum
13	Holders of permits for Transport Vehicles granted under the Motor Vehicles Act, 1988, which are used or adopted to be used for hire or reward, where any such person holds permit or permits for,-	
	(a) three wheeler goods vehicles, for each such vehicles;	750 per annum
	(b) any taxi, passenger car, for each such vehicle;	1,000 per annum
	(c) (i) goods vehicles other than those covered by (a);	1,500 per annum
	(ii) trucks or buses for each such vehicle;	1,500 per annum
	Provided that the total tax payable by a holder under this entry shall not exceed rupees 2,500 per annum	
14	Money-lenders licensed under the Bombay Money-lenders Act, 1946.	2,500 per annum
15	Individuals or Institutions conducting Chit Funds	2,500 per annum
16	Co-operative Societies registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 and engaged in any profession, trade or calling-----	
	(i)State level Societies	2,500 per annum
	(ii)Co-operative sugar factories and	2,500 per annum
	(iii)District Level Societies	750 per annum

	(iv) Handloom Weavers Co-operative Societies;	500 per annum
	(v) All other Co-operative Societies not covered by clauses (i),(ii).(iii) and (iv) above	750 per annum
17	Banking Companies, as defined in the Banking Regulation Act, 1949.	2,500 per annum
18	Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling.	2,500 per annum
19	Each partner of a firm (whether registered or not under the Indian Partnership Act, 1932) engaged in any profession, trade or calling.	2,500 per annum
20	Each Co-parcener (not being a minor) of a Hindu Undivided Family, which is engaged in any profession, trade or calling.	2,500 per annum
21	Persons other than those mentioned in any of the preceding entries who are engaged in any profession , trade, calling or employment and in respect of whom a notification is issued under the second proviso to sub-section (2) of section 3.	2,500 per annum

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Note 1.- Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry of this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case. This provision shall not be applicable to entry 16(iv) of the Schedule.

Note 2. - For the purposes of Entry 8 of the Schedule, the Profession Tax shall be calculated on the basis of the "turnover of sales or purchases" of the previous year. If there is no previous year for such dealer, the rate of Profession Tax shall be Rs. 2,000. The expressions "turnover of sales" or "turnover of purchases" shall have the same meaning as assigned to them, respectively, under the Maharashtra Value Added Tax Act, 2002".

SCHEDULE II
(See section 28)

Serial No.	Short title and number of enactments	Amendments
1	2	3
1	The Bombay Provincial Municipal Corporation Act,1949 (Bom. LIX of 1949)	In section 127, in sub-section (2),- (a) clause (b) shall be deleted. (b) in clause (f), after the words “any other tax” the brackets and words “(not being a tax on professions, trades, callings, and employments)”, shall be inserted.
2	The City of Nagpur Corporation Act, 1948 (C.P.and Berar II of 1950)	In Section 114, in sub - section (2); (a) clause (a) shall be deleted (b) In clause (g), after the words “any other tax” the brackets and words “(not being a tax on professions, trades, callings and employments)”, shall be inserted.
3	The Bombay Village Panchayats Act, 1958 (Bom. III 1959).	In Section 124, sub-section (4) shall be deleted.
4	The Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Mah. V of 1962).	(a) In Section 157, clause(a) shall be deleted; (b) Sections 163 and 164 shall be deleted.
5	The Maharashtra Municipalities Act, 1965 (Mah. XL of 1965).	(a) In Section 105, in sub-section (1) clause (c) shall be deleted. (b) In Section 108 in clause (i), after the words “any other tax “ the brackets

and words “(not being tax on professions, trades, callings and eployments),” shall be inserted.

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