



Department of Goods & Services Tax, Maharashtra State

Ease of Doing Business Initiative for Doing Business Report-2022 by World Bank

Reforms to facilitate Starting a Business & Paying Taxes



Profession Tax & GST Registration integrated with Incorporation of Company

- Profession Tax registration given with **Incorporation of Company**.
- GST registration can be obtained with **Incorporation of Company**.
- Please refer **Sec 5(3A)** of the Profession Tax Act.



Relief for Newly Incorporated Companies

- Pay PTRC and file PTRC return only after **commencement of liability** under the Profession Tax Act.
- Please refer **Sec 6(1)** of the Profession Tax Act.



Online process of Payment and Return Filing for Profession Tax

- Payment of PT, MVAT, CST and GST is **online only**.
- **Over the Counter** facility is available for **Small PT Taxpayers**.
- PTEC & PTRC can be paid through android and iOS mobile app '**MahaPT**'.
- **No** return for **PTEC**.
- PTRC Return filing is **completely online**.
- **Yearly** PTRC return for Small Taxpayers up to **Rs. 1 Lakh liability in previous year**.



Due date for paying PTEC changed

- Pay PTEC by **31st March** of that F.Y.
- Earlier it was **30th June** of that F.Y.



PTEC & PTRC Payment can be made together

- Pay **PTEC & PTRC tax together** and save time and efforts.
- Please refer **Trade Circular 52T** of 2019.



Reduction in Late Fee for delay up to one month

- Late Fee for delay up to 30 days in filing PTRC return **reduced to Rs. 200/-**
- **Rs. 1000/-** Late Fee for delay of more than 30 days in late filing PTRC return
- Now no penalty u/s 5(5) of the Profession Tax Act if person liable for enrolment has failed to apply within the prescribed time (w.e.f. 9th July 2019).



Due date for paying PTRC & filing return extended from time to time

- Due date of paying PTEC and PTRC and filing returns under PTRC extended from time to time due to **Covid-19 Pandemic** whenever required.