

The Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014, dated 9-6-2014

After Amendment in Schedule I of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 amended by the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014, dt. 9-6-2014 (w.e.f. 1st July, 2014), as under:-

**RATE SCHEDULES UNDER THE
PROFESSIONS TAX ACT, 1975
SCHEDULE I
(See section 3)**

Schedule of Rates of Tax on Professions, Trades, Callings and Employments.

Sr.No.	Class of Persons	Rate of Tax	w.e.f.
(1)	(2)	(3)	(4)
1.	Salary and Wage earners—Such persons whose monthly salaries or wages :- (a) do not exceed rupees 2,500; (b) exceeds rupees 2,500 but do not exceed rupees 3,500; (c) exceeds rupees 3,500 but do not exceed rupees 5,000; (d) exceeds rupees 5,000 but do not exceed rupees 10,000; (e) exceeds rupees 10,000.	Rs. Nil 60 per month 120 per month 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.	1.4.2006 to 30.6.2009
1.	Salary and wage earners— Such persons whose monthly salaries or wages,— (a) do not exceed rupees 5,000 (b) exceed rupees 5,000 but do not exceed rupees 10,000	Nil 175 per month.	1.7.2009 to 30.6.2014

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Sr.No.	Class of Persons	Rate of Tax	w.e.f.
(1)	(2)	(3)	(4)
	(c) exceeds rupees 10,000	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.	1.7.2009 to 30.6.2014
1.	Salary and wage earners— Such persons whose monthly salaries or wages— (a) do not exceed rupees 7,500 (b) exceed rupees 7,500 but do not exceed rupees 10,000 (c) exceeds rupees 10,000	Nil 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.	1.7.2014 to date
Entry Nos. 2 to 21 [No Change]			

1. These figures were substituted for the figures "5,000" by Maharashtra Tax Laws (Levy and Amendment) Act, 2014, dated 9th June, 2014, s.7(1) & (2) (w.e.f. 1st July 2014)