

## OTPT SCHEME UNDER THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 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 (PTEC i.e Private Limited Company / LLP / Director / Partner / Proprietor), under the said Act, as follows, namely :-

(a) This Scheme shall be called the One Time Payment of Tax Scheme, 2019.

(b) It shall be deemed to have come into force on the 1st April 2018.

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](http://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 thru the following link ( <https://mahagst.gov.in/en/ptec-otpt-payment>)

(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. The old five year Scheme of PTEC Payment stands discontinued from 31.03.19

(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**

Rate of tax per year of Rs. 2500/-		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	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	12456	12576	12696	12815	12935	13055
7	17500	13388	13522	13656	13790	13924	14058	14191	14325	14459	14593
8	20000	14671	14818	14964	15111	15258	15405	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
21	52500	23784	24022	24260	24497	24735	24973	25211	25449	25687	25924
22	55000	24122	24363	24604	24845	25087	25328	25569	25810	26051	26293
23	57500	24429	24673	24917	25162	25406	25650	25895	26139	26383	26627
24	60000	24708	24955	25202	25449	25696	25943	26191	26438	26685	26932
25	62500	24962	25211	25461	25711	25960	26210	26460	26709	26959	27208
26	65000	25193	25445	25696	25948	26200	26452	26704	26956	27208	27460

27	67500	25402	25656	25910	26164	26418	26672	26927	27181	27435	27689
28	70000	25593	25849	26105	26361	26617	26873	27129	27385	27640	27896
29	72500	25766	26024	26282	26539	26797	27055	27312	27570	27828	28085
30	75000	25924	26183	26442	26702	26961	27220	27479	27739	27998	28257
31	77500	26067	26328	26589	26849	27110	27371	27631	27892	28153	28413
32	80000	26198	26460	26721	26983	27245	27507	27769	28031	28293	28555
33	82500	26316	26579	26842	27105	27369	27632	27895	28158	28421	28684
34	85000	26424	26688	26952	27216	27481	27745	28009	28273	28537	28802
35	87500	26522	26787	27052	27317	27582	27848	28113	28378	28643	28908

**Certificate Format**

**FORM A**

**One Time Profession Tax Payment Certificate**

[Under sub-section (3) of section 8 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975]

Tax Payment Certificate No.

This is to certify that ..... whose details are given below he is enrolled person under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

(1)	Enrollment Number	–
(2)	PAN	–
(3)	Name as per PAN	–
(4)	Trade Name	–
(5)	Schedule Entry	–
(6)	Address	–
(7)	Period covered under OTPT scheme –	From ..... To .....

The holder of this certificate has discharged his Profession Tax liability for the period from .....to ..... After completion of this period he will be liable to pay tax, if applicable, as per the provisions of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

Place:	Digital Signature:
Date:	Designation:

(Note.-This certificate is valid under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 only for the period mentioned above and for the payment made under the OTPT scheme by an enrolled person whose details are mentioned in this certificate. Tax liability for any other periods or under any other Act administered by the Department is not covered by this certificate. Authenticity of this certificate can be checked on [www.mahagst.gov.in](http://www.mahagst.gov.in).)

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

J. V. DIPTE,  
Deputy Secretary to Government