Office of the
Commissioner of State Tax,
8th Floor, GST Bhavan,
Mazgaon, Mumbai – 400 010.

# TRADE CIRCULAR

No. CST/JC (HQ-01)/DC-09/PT/AMD-2026/1B/B-63 Mumbai, Dated: 17/04/2026

Trade Circular No. 2 T of 2026

**Subject: Exemption from payment of late fee u/s. 6(3) of the PT Act, 1975 for filing of returns for the period of March 2026.**

**Reference:**

1. Notification No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014.
2. Trade Circular No. 01 T of 2026 dated 13th March 2026.
3. Notification No. व्यकर-2026/CR-4/Taxation-3, dated 28th February 2026.

The Maharashtra GST Department has recently migrated to a new IT system for the implementation of the MVAT Act, CST Act, and allied Acts, including the Profession Tax Act. All compliance facilities, including registration, payment of tax, and filing of returns under these Acts, have been provided on the newly developed mahagst.gov.in portal. Additionally, considering the exigencies of State revenue, the due date for filing of returns under the Profession Tax Act for the month of March, as well as for dealers having annual periodicity, has been prescribed as 15th March of every financial year by Notification No. व्यकर-2026/CR-4/Taxation-3, dated 28th February 2026.

A number of complaints were received about system glitches in filing application for registration as well as filing of returns under the Profession Tax Act due in March 2026. It has been observed that, due to certain technical issues, taxpayers ~~are~~ were unable to access the system for compliance purposes. In order to address the reported technical glitches, it was considered expedient to reduce user load on the portal and to facilitate taxpayers in fulfilling their obligation to pay tax within the prescribed due dates. Accordingly, the Maharashtra Goods and Services Tax Department (MGSTD) issued Trade Circular No. 01 T of 2026 dated 13th March 2026, granting certain relaxations in respect of registration and filing of returns under the Maharashtra Tax on Professions, Trades, Callings and

Employments Act, 1975 to taxpayers who discharged their due PTRC liability on or before 15th March 2026.

In order to give effect to the aforesaid relaxations provided to such taxpayers (PTRC) who have paid their tax in accordance with the said Circular, it is necessary to exempt the entire late fee payable by such taxpayers for filing the monthly return for March 2026 and the annual return for the financial year 2025–26 under the provisions of the said Act, as detailed below.

2. In exercise of the powers conferred by Notification No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014, issued by the State Government under section 6(3) of the PT Act, the whole of the late fee payable by any taxpayer, who files monthly return for the month of March 2026 and annual return for the financial year 2025-26, shall be exempted subject to the conditions laid down in the Trade Circular No. 01 T of 2026 dated 13th March 2026 if such return is filed on or before the dates specified in the table below:

**The schedule for filing return -**

| Sr. No. | Return Type | Period | Original Due Date as per Notification No. व्यकर-2026/CR-4/Taxation-3, dated 28th February 2026 | Revised Last Date for Furnishing Return as per this Circular |
|---|---|---|---|---|
| 1 | Monthly Returns for PTRC under PT Act | March 2026 | 15th March 2026 | 30th April 2026 |
| 2 | Annual Return for PTRC under PT Act | F.Y. 2025-26 | 15th March 2026 | 30th April 2026 |

3. **Applicability of Late Fee:**

The applicability of late fee shall be governed as per the scenarios given below:

| Sr. No. | Scenario | Applicability of Late Fee | Late Fee (Amount in Rs.) |
|---|---|---|---|
| 1 | In respect of the Monthly Return for March 2026 and the Annual Return for FY 2025–26, where the tax liability is Nil or the tax payable as per the return has been duly discharged on or before 15th March 2026 | No Late Fee | Not Applicable |

| Sr. No. | Scenario | Applicability of Late Fee | Late Fee (Amount in Rs.) |
|---|---|---|---|
| | and the return is furnished on or before 30th April 2026. | | |
| 2 | In respect of the Monthly Return for March 2026 and the Annual Return for FY 2025–26, where the tax liability is Nil or the tax payable as per the return has been duly discharged on or before 15th March 2026, but the return is furnished after the 30th April 2026. | Late Fee Applicable | Late Up to 30 days – Rs.200;<br>From 31st day – Rs.1000 |
| 3 | In respect of the Monthly Return for March 2026 and the Annual Return for FY 2025–26, where the tax payable as per the return is discharged after 15th March 2026. | Late Fee Applicable | Late Up to 30 days – Rs.200;<br>From 31st day – Rs.1000 |
| 4 | In cases where multiple payments have been made towards the Monthly Return for March 2026 and the Annual Return for FY 2025–26, and any one or more such payments is made after 15th March 2026. | Late Fee Applicable | Late Up to 30 days – Rs.200;<br>From 31st day – Rs.1000 |
| 5 | In the case of unregistered (URD) taxpayers who have made payment on PAN on or before 15th March 2026, and have applied for registration and furnished the returns on or before 30th April 2026. | No Late Fee | Not Applicable |
| 6 | In the case of unregistered (URD) taxpayers who have made payment on PAN on or before 15th March 2026, but have applied for registration and furnished the returns after 30th April 2026. | Late Fee Applicable | Up to 30 days – Rs.200;<br>From 31st day – Rs.1000 |
| 7 | In the case of unregistered (URD) taxpayers who have made payment on PAN after 15th March 2026, but have applied for registration and furnished the returns on or before 30th April 2026. | Late Fee Applicable | Up to 30 days – Rs.200;<br>From 31st day – Rs.1000 |

4. It shall be noted that taxpayers who were liable to obtain registration during FY 2025–26 but were unable to do so due to the aforementioned system glitches, and who have paid their PTRC liability on or before 15th March 2026 in accordance with the relaxation provided under Trade Circular No. 01 T of 2026, shall, at the time of applying for PTRC registration, opt for the effective date of registration as either 15th March 2026 or the actual date of liability to register, whichever is earlier. This will facilitate such taxpayers in filing the return for the month of March 2026 or the annual return for FY 2025–26 under the provisions of the Maharashtra Tax on Professions, Trades, Callings and Employments Act, 1975.

5. Further, the relaxation or waiver of late fee under this Circular shall not be construed as a waiver of applicable interest. The interest, as applicable for delayed payment in accordance with the periodicity of returns prescribed under the Maharashtra Tax on Professions, Trades, Callings and Employments Rules, shall continue to apply and shall be payable accordingly.

6. This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. The Trade Associations are requested to bring the contents of this Circular to the notice of all their members.

**(Vikas Chandra Rastogi)**
Commissioner of State Tax,
Maharashtra

No. CST/JC (HQ-01)/DC-09/PT/AMD-2026/1B/B-63 Mumbai, Dated: 17/04/2026

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Copy forwarded to the Joint Commissioner of State Tax (Mahavikas), Mumbai with a request to upload this Trade Circular on the Department's website.

**(Sanjay Deshmukh)**
Joint Commissioner of State Tax (HQ)-1,
Maharashtra State, Mumbai.