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(90C)

Profession Tax Deductions
Due to Revision of Pay Scales:
Procedure for Recovery of -

GOVERNMENT OF MAHARASHTRA

Finance Department.

Circular No. MPT-3678/220/RES-10.

Mantralaya, Bombay-400 032, Dated the 21st August 1978.

C I R C U L A R

Under Government Resolution, Finance Department, No.PCR-1278/CR-12/SER-10, dated the 17th April 1978, Government has revised the pay scales of State Government servants with effect from 1st April, 1976. Instructions for implementation of the revised pay rules have been issued in Circular Memorandum No.PCR-1378/CR-65/SER-10, dated the 30th May 1978. As per Para 4 of the Circular Memorandum —

- (a) Arrears on account of revision of pay scales and allowances for the period from 1st April, 1976 to 30th November, 1977 are to be credited into the General Provident Fund Accounts of the employees;

a n d

- (b) Arrears are payable in cash from 1st December 1977 onwards to the end of the month preceding the month in which initial pay is fixed and claimed as per the Revised Pay Rules, 1978.

Revision of Pay Scales with effect from 1st April, 1976 is likely to result in a number of employees having to pay profession tax at a higher rate than that has been deducted on the basis of pay and allowances already drawn by them. Government is pleased to direct that arrears of profession tax on account of the tax liability at a higher rate arising from the revision of pay scales should be recovered as follows:—

- (a) Period from 1st April, 1976 to 30th November, 1977— In partial modification of the orders issued in Para 4 of Circular Memorandum of 30th May 1978 arrears of profession tax payable for this period should be deducted from the arrears on account of the revision of pay scales and the net amount should be credited into the General Provident Fund Accounts of the employees.
- (b) Period from 1st December, 1977 to the end of the month preceding the month in which initial pay is fixed and claimed as per the revised pay scales— Arrears of profession tax for the period should be recovered from the arrears on account of revision of pay scales and the net amount should be paid to the Government employees concerned in cash.

In both the cases arrears of profession tax recovered should be credited to the head "028 Other Taxes on Income and Expenditure". The procedure for the recovery of Profession Tax from the arrears bills should be the same as followed in respect of the monthly pay bills i.e. by transfer credit under Article 26 of Account Code Volume II. All Drawing and Disbursing Officers should note the requirement and attach a schedule in the form annexed hereto, to the arrears bills to facilitate checking of the recovery of the arrears of Profession Tax. Detailed instructions in regard to crediting the net amount of arrears on account of Revision of Pay Scales and Allowances for the period from 1st April 1976 to 30th November 1977 into the Provident Fund Accounts of Government employees are being issued separately.

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

B.S. RATNAPARKHI,
Section Officer.

Annexure: Form

GCP.ROTA/F.D.-H-725(7,200+5-8-78)

P.T.O.

To

The Accountant General, Maharashtra I, Bombay,
 The Accountant General, Maharashtra II, Nagpur,
 The Pay and Accounts Officer, Bombay,
 The Chief Auditor, Local Fund Accounts, Bombay/Pune/Nagpur/Aurangabad,
 The Resident Audit Officer, Bombay,
 The Secretary to Governor,
 The Secretary to Chief Minister,
 The Personal Assistant to the Ministers and Ministers of State,
 *The Prothonotary and Senior Master, High Court, Bombay,
 *The Registrar, High Court, Appellate Side, Bombay,
 *The Secretary, Maharashtra Public Service Commission, Bombay,
 *The Registrar, Office of the Lokayukta and Upa-Lokayukta, Bombay,
 All Departments of the Mantralaya,
 All Heads of Departments and Offices under the various Departments
 of the Mantralaya,
 The Liaison Officer, Mantralaya, Bombay,
 All Desks in Finance Department,
 Select File, Finance Department, Desk RES-10.

*By letter.

No. of 1978.

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ANNEXURE TO GOVERNMENT CIRCULAR, FINANCE DEPARTMENT,
 NO. MPT/3678/220/RES-10, DATED THE 21ST AUGUST 1978.

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SCHEDULE OF PROFESSION TAX DEDUCTIONS

(To be attached to the pay bills of arrears)

Name of the Government servant: _____

Post Held: _____ Department: _____
Office: _____

Sr. No.	Period for which arrears drawn.	Gross Amount of salary already received for the period in Column (2).	Profession Tax already recovered for the period in column 2.	Gross amount receivable as per revised pay scale for period in column (2)	Profession Tax recoverable on the gross Amount receivable as per the revised scale.	Difference of column 6 and 4 to be paid.	Remarks, if any.
1	2	3	4	5	6	7	8

4. The expenditure should be debited to the respective Heads of accounts to which pay and allowances of the Government servants concerned are debited and should be met from the sanctioned grants.

5. These orders are applicable to Government servants only. Similar orders in respect of Zilla Parishads employees, teaching and non-teaching staff of the recognised non-Government aided educational institutions and the Municipal Council employees shall be issued by the respective Departments of the Mantralaya.

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

V. PRABHAKAR,
Secretary to the Government of Maharashtra.

To

The Accountant General, Maharashtra I, Bombay,
The Accountant General, Maharashtra II, Nagpur,
The Pay and Accounts Officer, Bombay,
The Chief Auditor, Local Fund Accounts, Bombay,
The Deputy Chief Auditor, Local Fund Accounts, Bombay/Pune/
Nagpur/Aurangabad,
The Resident Audit Officer, Bombay,
The Secretary to Governor,
The Secretary to Chief Minister,
The Personal Assistants to the Ministers and Ministers for
State,
*The Prothonotary and Senior Master, High Court, Bombay,
*The Registrar, High Court, Appellate Side, Bombay,
*The Secretary, Maharashtra Public Service Commission, Bombay,
*The Secretary, Maharashtra Legislature Secretariat, Bombay,
*The Registrar, Office of the Lokayukta and Upa-Lokayukta,
Bombay,
The Education and Youth Services Department (5 copies),
The Rural Development Department (5 copies),
The Urban Development and Public Health Department (5 copies),
All Departments of the Mantralaya,
All Heads of Departments and Offices under the various
Departments of the Mantralaya,
The Liaison Officer, Mantralaya, Bombay,
All Chief Executive Officers of Zilla Parishads,
All Desks in Finance Department,
Select File, Finance Department, Desk SER-7.

*By letter.

No.

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