

“The Maharashtra Municipal Corporations Local Body Tax Amnesty Scheme 2015”

Urban Development department of Maharashtra State vide Notification No. LBT-2015/CR-82/2015/UD-32, notified an amnesty scheme for Local Body Tax (LBT) defaulters in Maharashtra Municipal Corporations.

1. Salient Features of the Scheme

❖ Applicability

- Eligible Persons : Both Registered and un-registered Traders /Persons
Tax Dues in : Any of 25 Municipal Corporations within Maharashtra State
Tax Dues covered : From date of introduction of LBT to 31.03.2015 (Including Dues pertaining to assessed period as well as un-assessed period)
Compliance Period : 03-06-2015 to 31-07-2015

❖ Benefits

- Full waiver from interest and penalty
- In case of part payment of tax waiver shall be limited corresponding to the amount of tax paid.

❖ Terms and Conditions

- Un-registered person shall take registration first
- Tax returns shall be filed from the date of tax liability to 31.03.2015
- In case of return already filed, benefit of this scheme can be availed by way of submitting revised return
- Benefit shall be withdrawn if, appeal/ review application/writ petition is filed subsequently
- Separate amnesty applications as prescribed for each year before respective Municipal Commissioner
- Last date for filing returns and making payment is 31.07.2015.

2. Other Features

- If the assessee pays total pending tax dues upto 31.03.2015 as per Order passed before 31.05.2015, waiver from interest and penalty
- Unconditional withdrawal of appeal necessary if, Person already in appeal and submission of proof of such unconditional withdrawal
- Benefit is also extended to persons who have already filed returns and paid taxes (belatedly), before Amnesty Scheme coming into force
- No refund shall be granted as a result of this Scheme
- Assessments under amnesty shall be completed by 31.12.2015 and no levy of tax, interest or penalty thereafter
- During assessment of amnesty application, if variation in tax liability is more than 10%, interest or penalty will be applicable.

For further support, please feel free to contact us:



Right advice at right time...

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