



Important Proposals- Maharashtra State Budget 2023



1. Amnesty Scheme, 2023

- **Applicability:** The Amnesty Scheme will be applicable on various taxes levied by GST Department before introduction of GST.
- **Duration:** Duration of scheme will be 01.05.2023 to 31.10.2023.
- **Waiver:** Arrears less than Rs. 2,00,000- Complete Waiver. Arrears upto Rs. 50 Lakhs per order- 80% waiver.

2. Profession Tax

- Female employees drawing monthly salary up to 25000/- will be exempted from Profession Tax. Current exemption is upto Rs. 10,000/-
- The definition of 'Person with Disability' is proposed to be amended and hence more persons with disabilities will become eligible for exemption.

3. Reduction of VAT rate on ATF from 25% to 18% in Mumbai, Pune and Raigad districts.

THANK YOU



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