# Maharashtra Professional Tax – Key Developments Applicable from FY 2026-27

The Maharashtra State Tax Department has introduced several procedural and compliance-related changes impacting Professional Tax registrations, return filing, and payment obligations. Businesses and employers should take note of the following key developments:

### 1. Late Fee Relief for March 2026 Returns

Considering the technical glitches and heavy traffic experienced on the MAHAGST portal, the Government granted a one-time waiver of late fees for filing Professional Tax returns pertaining to March 2026, subject to fulfilment of the prescribed conditions and timely discharge of tax liability through the permitted payment mechanisms.

### 2. Portal Restrictions and Compliance Measures

Due to technical issues and heavy traffic on the MAHAGST portal, certain functionalities, including new registrations and filing of pending returns, were temporarily restricted. To facilitate compliance during this period, the Department introduced a PAN-based payment facility, enabling taxpayers to discharge their Professional Tax liabilities despite the portal limitations.

### 3. Revised Professional Tax Due Dates

The Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2026 have advanced certain statutory due dates. The revised timelines are as under:

| Compliance Particulars | Revised Due Date |
|---|---|
| Monthly PTRC Return | 15th of the succeeding month |
| Annual PTEC Return | 15th March every year |
| Annual PTEC Enrolment (where applicable) | 15th June |