

Maharashtra Professional Tax - Slab Rates FY 2026-27

Under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975. Compliance dates as revised by the notification of 28 February 2026.

1. Salaried employees - monthly slab (deducted under PTRC)

Monthly gross salary	PT per month
Men - up to Rs 7,500	Nil
Men - Rs 7,501 to Rs 10,000	Rs 175
Men - above Rs 10,000	Rs 200 (Rs 300 in February)
Women - up to Rs 25,000	Nil
Women - above Rs 25,000	Rs 200 (Rs 300 in February)

The February amount of Rs 300 takes the yearly total to the Rs 2,500 cap. PT deducted is allowed as a deduction from salary u/s 16 (old regime).

2. PTEC - enrolment (pay on your own account)

Who	PT per year
Companies and LLPs	Rs 2,500
Directors (other than nominee directors)	Rs 2,500
Each partner of a firm / LLP	Rs 2,500
Professionals - CA, doctor, lawyer, architect etc	Rs 2,500
GST-registered dealers - turnover up to Rs 25 lakh	Rs 2,000
GST-registered dealers - turnover above Rs 25 lakh	Rs 2,500

3. Due dates, interest and payment

Compliance	Due date
PTEC annual payment (existing enrolment)	15 June
PTEC - first year of new enrolment	Within 1 month
PTRC monthly payment + return (prior-year liability Rs 1 lakh+)	15th of the month
PTRC annual return (liability below Rs 1 lakh)	15 March

Late payment attracts interest at **1.25% per month**, penalty up to 10% of the tax due and a late fee of Rs 1,000 per return. Enrol, register and pay online at mahagst.gov.in (payment via GRAS). Exempt: persons above 65, persons with permanent disability or blindness, members of the armed forces, Badli textile workers and women agents under specified schemes.

Check your exact liability in 10 seconds: the free Maharashtra professional tax calculator (with the PTEC late-payment interest calculator) at calcguru.in/professional-tax-maharashtra/ - plus every other state at calcguru.in.