The Bombay Motor Vehicles Tax Act, 1958

Act 65 of 1958

Keyword(s):
Repealed, Certificate of Taxation, Fleet Owner, Quarter, Registered Owner, Tax, Taxation Authority, Transport Commissioner

THE BOMBAY MOTOR VEHICLES TAX ACT, 1958

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FIRST SCHEDULE.

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THIRD SCHEDULE.
BOMBAY ACT No. LXV OF 1958.¹
[THE BOMBAY MOTOR VEHICLES TAX ACT, 1958.]

[Received the assent of the President on the 23rd day of August 1958; assent first published in the Bombay Government Gazette, Part IV, on the 29th day of August 1958.]

Amended by Bom. 63 of 1959.

Amended by Mah. 51 of 1965.

"" "" 43 of 1969.
"" "" 37 of 1972.
"" "" 14 of 1974* (1-4-1974)†
"" "" 17 of 1975 (10-6-1975).†
"" "" 22 of 1977.
"" "" 28 of 1978.
"" "" 6 of 1979 (1-4-1979)†
"" "" 22 of 1979 (1-4-1980)†

An Act to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay and to provide for certain other matters.

WHEREAS it is expedient to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay, and to provide for certain other matters; It is hereby enacted in the Ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax Act, 1958.
   (2) It extends to the whole of the [State of Maharashtra].
   (3) It shall be deemed to come into force on the 1st day of April 1958.

2. In this Act, unless the context otherwise requires—

   (1) "certificate of taxation" means a certificate, issued under section 5, Definitions, indicating therein the rate at which the tax is leviable, and the periods for which the tax has been paid;
   (2) "fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles used or kept for use in the State;
   [(2A) "interest" means interest payable under section 8A;]¹
   [(2B)] "motor vehicle" means a motor vehicle as defined in the Motor Vehicles Act, 1939, whether using motor spirit or using fuel other than motor spirit; ]¹
   (3) "prescribed" means prescribed by rule made under this Act;
   [(3A) "private goods vehicle" means any motor vehicle constructed or adapted for use for the carriage of goods, or any motor vehicle not so constructed or adapted but used or kept for use solely for the carriage of goods, otherwise than for hire or reward;]
   (3B) "Public goods vehicle" means any motor vehicle constructed or adapted for use for the carriage of goods, or any motor vehicle not so constructed or adapted but used or kept for use solely for the carriage of goods, for hire or reward; ]¹

¹ For Statement of Objects and Reasons, see Bombay Government Gazette, 1958, Part V, Extra., page 151.
² These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.
³ Clause (2A) was inserted by Mah. 22 of 1979, s. 2 (a).
⁴ Original clause (2A) was re-numbered as clause (2B), ibid.
⁵ Clauses (3A) and (3B) were inserted, ibid., s. 2 (b).
⁶ Section 6 of Mah. 14 of 1974 reads as under:—

Mah. XI of 1972.

"6. The provisions of the Maharashtra Temporary Increase in Taxes on Motor Vehicles and Cess Act of 1972, shall, so far as they relate to section 3 of that Act, cease to have effect on the 1st day of April 1974; and the provisions of section 7 of the Bombay General Clauses Act, 1904, shall apply upon section 3 ceasing to be in force as if that section had been repealed by Maharashtra Act."²

† This indicates the date of commencement of Act.
"quarter" means a period of three months commencing on the 1st day of
the month in which a motor vehicle is registered, or a new registration mark
is assigned to it under the Motor Vehicles Act, 1939; and successive periods
of three months thereafter; and the term "quarterly" shall be construed accordingly;

(5) "registered owner" means the person in whose name a motor vehicle is
registered under the Motor Vehicles Act, 1939;

(6) "tax" means a tax including any further or additional tax imposed by
or under this Act;

(7) "Taxation Authority" or "Authority" means such Officer or authority
as the State Government may, by notification in the Official Gazette, appoint to
be the Taxation Authority for the whole State or for any area or areas for the
purposes of this Act, and the State Government may appoint more than one
officer or authority as Taxation Authority for the whole State or for any area;

(8) "Transport Commissioner" means an officer appointed as such by
the State Government;

(9) "year" in relation to a fleet-owner means the financial year; and in
any other case, means a period of twelve months commencing on the 1st day
of the month in which a motor vehicle is registered or a new registration mark
is assigned to it under the Motor Vehicles Act, 1939;

(10) other words and expressions used, but not defined in this Act, shall have
the meanings respectively assigned to them in the Motor Vehicles Act, 1939.

Ley of tax. 3. (1) Subject to the other provisions of this Act, on and from the 1st day of
April 1958, there shall be levied and collected on all motor vehicles used or kept for
use in the State a tax at the rates fixed by the State Government, by notification
in the Official Gazette, but not exceeding the maximum rates specified in the first
Schedule:

Provided that in the case of motor vehicles kept by a dealer in, or manufacturer
of such vehicles, for the purposes of trade, there shall be levied and collected such tax
on those motor vehicles only which are permitted to be used on the roads in the
manner prescribed by rules made under the Motor Vehicles Act, 1939; and IV of
the provisions of this sub-section, as amended from time to time, shall be levied and collected as in the case of any other motor vehicle of
the same class, and 50 per cent of the amount of tax so leviable shall also be levied and collected in the case of such motor vehicle using fuel other than motor spirit, so, however, that this additional amount of tax shall in no case exceed
Rs. 800 or such lower sum as may be fixed by the State Government, by notification
in the Official Gazette:

1 This clause was substituted by Mah. 37 of 1972, s. 2(a) and (c).
2 Clause (6) was substituted by Mah. 22 of 1979, s. 2(c).
3 Clause (8) was inserted ibid., s. 2(d).
4 This clause was substituted by Mah. 37 of 1972, s. 2(a) and (c).
5 These brackets and letter were deemed always to have been inserted by Mah. 28 of 1978,
s. 3(a)(d).
6 This portion was deemed always to have been added, ibid, s. 3(a)(ii).
[[(1A) Subject to the provisions of this Act, on and from the 1st day of April 1975, there shall also be levied and collected in addition to the tax levied and collected under sub-section (1), a further tax—

(a) on motor vehicles referred to in sub-clause (i) of clause A of the First Schedule (not being motor vehicles manufactured at any place outside India and imported into India from such place) at a rate of 25 per centum of the amount of the tax payable in respect of such vehicles under sub-section (1); and

(b) on motor vehicles referred to in clause (a) (being motor vehicles manufactured at any place outside India and imported into India from such place) at the rate of 100 per centum of the amount of the tax payable in respect of such vehicles under sub-section (1):

Provided that nothing in this sub-section shall apply to a private service vehicle within the meaning of sub-section (1).]

3[(2) For the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in the State unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle will not be used or kept for use in the State during any period specified in the intimation, and the Taxation Authority has, in the prescribed manner, certified that such motor vehicle was not used or kept for use in the State during the period specified in the certificate:

Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause.]

4. (1) The tax leviable under section 3 shall be paid in advance by every payment registered owner, or any person having possession or control, of a motor vehicle,—of tax.

(i) annually, at the rates provided by section 3; (hereinafter referred to as “the annual rate”), or

(ii) for each quarter, at one-fourth of the annual rate referred to in clause (i) plus ten per centum thereof rounded off in the manner provided in sub-section (2) (the sum so arrived at is hereinafter referred to as “the quarterly rate”), or

(iii) for more than one quarter, at multiples of the quarterly rate;]

Provided that, where the annual rate in respect of any class or classes of motor vehicles is Rs. 200 or less, the tax shall be paid either annually or for two quarters at any one time.

(2) In calculating the amount of tax due under sub-section (1) for any period to the fraction of a rupee less than fifty naye paise shall be taken as fifty naye paise, and the fraction of a rupee exceeding fifty naye paise shall be taken as a rupee.
(Provided further that on and from the 1st day of April 1974, there shall be levied and collected—

(a) on a private service vehicle used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax at the rate fixed by the State Government under this section in respect of a vehicle of the same carrying capacity falling under sub-clause IV of clause A ** * of the First Schedule; and

(b) on a motor vehicle referred to in sub-clauses I and VI of clause A ** * of the First Schedule (other than a private service vehicle) used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax at twice the rate fixed by the State Government under this section in respect of such motor vehicle.

Explanation.—For the purposes of this section—

(i) "educational institution" means an institution recognised as such by a local authority or by Government or any officer of Government duly authorised in this behalf;

(ii) "private service vehicle" means any omnibus constructed or adapted to carry more than nine persons excluding the driver, and ordinarily used by or on behalf of the owner of such vehicle for the purposes of carrying persons for or in connection with his trade or business, or otherwise than for hire or reward; but does not include a motor vehicle used solely for police purposes or such other public purposes as the State Government may from time to time by order specify;

(iii) "public trust" means a public trust registered under the Bombay Public Trusts Act, 1950; and

(iv) "university" means a university established or constituted by or under any law for the time being in force.

[(1A) Subject to the provisions of this Act, on and from the 1st day of April 1975, there shall also be levied and collected in addition to the tax levied and collected under sub-section (I), a further tax—

(a) on motor vehicles referred to in sub-clause VI of clause A ** * of the First Schedule (not being motor vehicles manufactured at any place outside India and imported into India from such place) at a rate of 25 per centum of the amount of the tax payable in respect of such vehicles under sub-section (I); and

(b) on motor vehicles referred to in clause (a) (being motor vehicles manufactured at any place outside India and imported into India from such place) at the rate of 100 per centum of the amount of the tax payable in respect of such vehicles under sub-section (I):

Provided that nothing in this sub-section shall apply to a private service vehicle within the meaning of sub-section (I)].

[(1B) Subject to the provisions of this Act, there shall also be levied and collected, in addition to the tax levied and collected under sub-section (I), a further tax on private goods vehicles and public goods vehicles, at such rates not exceeding those specified in the Second Schedule as may, from time to time, be fixed by the State Government, by notification in the Official Gazette, from the date specified in the notification.]
(2) For the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in the State unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle will not be used or kept for use in the State during any period specified in the intimation, and the Taxation Authority has, in the prescribed manner, certified that such motor vehicle was not used or kept for use in the State during the period specified in the certificate:

Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause:

Provided further that, where the intimation is received by the Taxation Authority after the commencement of the period of non-user or after the expiry of the period specified in the preceding proviso as the case may be and the whole of the period specified in the intimation has not expired prior to the date of receipt of the intimation, the Taxation Authority may recover, in full, the tax payable for the period upto the date of receipt of the intimation and certify in the prescribed manner that the motor vehicle was not used or kept for use in the State during the remaining part of the period specified in the intimation.

(2) Notwithstanding anything contained in sub-section (2), even if no intimation has been given under that sub-section, the Transport Commissioner may, where he is satisfied that a motor vehicle was not used or kept for use in the State during any period, for reasons to be recorded in writing, certify that such motor vehicle was not used or kept for use in the State during the period specified in the certificate.

4. (i) The tax leviable under section 3 shall be paid in advance by every registered owner, or any person having possession or control, of a motor vehicle,—

(i) annually, [at the rates provided by section 3] (hereinafter referred to as "the annual rate"), or

(ii) for each quarter, at one-fourth of the annual rate referred to in clause (i) plus ten per centum thereof rounded off in the manner provided in sub-section (2) (the sum so arrived at is hereinafter referred to as "the quarterly rate"), or

(iii) for more than one quarter, at multiples of the quarterly rate;

(iv) for any period less than a quarter expiring on the last day of the quarter,—

(a) at the rate of one-twelfth of the annual rate of tax plus 20 per cent. thereof, where the period does not exceed one calendar month;

(b) at the rate of two-twelfths of the annual rate of tax plus 15 per cent. thereof, where the period exceeds one calendar month but does not exceed two calendar months; and

(c) at the quarterly rate, where the period exceeds two calendar months:

Provided that, where the annual rate in respect of any class or classes of motor vehicles is Rs. 200 or less, the tax shall be paid either annually or for two quarters at any one time.

(2) In calculating the amount of tax due under sub-section (1) for any period the fraction of a rupee less than fifty naye paise shall be taken as fifty naye paise, and the fraction of a rupee exceeding fifty naye paise shall be taken as a rupee.

1 Sub-section (2) was substituted by Mah. 37 of 1972, s. 3(2).
2 This proviso was added by Mah. 22 of 1979, s. 3 (b).
3 Sub-section (3) shall be deemed to have been inserted with effect from the 1st April 1973, ibid., s. 3(c).
4 These words and figure were substituted for the words and figure "at the rates fixed by the State Government under section 3 " by Mah. 17 of 1975, Sch.
5 Clauses (ii) and (iii) were substituted for clause (ii) by Mah. 37 of 1972, s. 4(i).  
6 Clause (iv) was substituted by Mah. 22 of 1979, s. 4.
7 The proviso was added by Mah. 37 of 1972, s. 4(2).
8 The words "less than one year" were deleted by Mah. 43 of 1969, s. 2.
Mah. 44A. Where before the commencement of the Bombay Motor Vehicles Tax Act, 1958, and from such commencement, the liability to pay tax in respect of that vehicle arises or has arisen from the 1st day of the month in which such vehicle is registered or a new registration mark is assigned to it under the Motor Vehicles Act, 1939, then there shall be paid tax in respect of such vehicle for the period for which any tax remains unpaid at the rate specified in clause (ii), (iii) or (iv), as the case may be, of sub-section (1) of section 4. The tax shall be paid within such period as may be prescribed.

5. (1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the Taxation Authority shall issue to the person paying the tax,—

(a) a *receipt*, in the prescribed form indicating therein that such tax has been paid, and

(b) a certificate of taxation, in the prescribed form, indicating therein whether the motor vehicle is manufactured in India or any place outside India, at which the tax is leviable and the period for which the tax has been paid.

(2) Where a certificate of taxation has already been issued in respect of such motor vehicle, the Taxation Authority shall, on payment of tax as aforesaid, cause to be made in the certificate of taxation an entry of any such payment.

6. (1) Subject to the provisions of this section, every registered owner or person Tax to be who has possession or control, of a motor vehicle used or kept for use in the State shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration and shall, along with such declaration, pay to the Taxation Authority the Tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the State is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control, of such vehicle liable to the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall, along with such additional declaration (accompanied by the certificate of taxation in respect of such motor vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Such owner, or person shall, at the time of making payment of tax under sub-section (7), or of the additional tax under sub-section (2), produce before the Taxation Authority a valid certificate of insurance, in respect of the vehicle, in respect of which the vehicle complies with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

(4) The declaration under sub-section (1), and an additional declaration under sub-section (2), shall be in the prescribed form, containing the prescribed particulars, and *shall (together with the certificate of taxation) be delivered* after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

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1 Section 4A was inserted by Mah. 37 of 1972, s. 5.
2 This word was substituted for the word "token", ibid., s. 6(a).
3 These words were inserted by Mah. 17 of 1975, Sch.
4 The words "tax token and" were deleted by Mah. 37 of 1972, s. 6(b).
5 The words "the tax token and" were deleted, ibid., s. 7(1).
6 These words and brackets were substituted for the words "shall be delivered" by Mah. 37 of 1969, s. 3(a).
1[(5) On receipt of an additional declaration together with the certificate of taxation in respect of any altered motor vehicle, the Taxation Authority may, for the purpose of ascertaining the charged rate of tax, require the vehicle to be inspected by such authority as he may specify in this behalf. On the basis of the report of inspection received by him, the Taxation Authority may assess the charged rate of tax payable in respect of such altered vehicle.

(6) On receipt of the additional tax the Taxation Authority shall *issue a receipt in respect of the additional tax*, and shall suitably amend the certificate of taxation under his signature and date.]

Payment of additional tax.

7. Where any motor vehicle, in respect of which a tax for any period has been paid, is altered during such period, or proposed to be used during such period in such manner, as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion.

Liability to pay arrears of tax.

8. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall also be liable to pay the said tax [and interest due, if any,] to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax [and interest due, if any,] of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

Interest to be paid, if tax is not paid within time limit.

8A. (1) If any tax due in respect of any motor vehicle is not paid in time as provided by or under this Act, by any person liable for the payment thereof, such person shall be liable to pay, in addition to the tax payable, an interest from the first day of the period for which the tax is due.

(2) The interest payable under sub-section (1) shall be calculated for each calendar month or part thereof, during which the tax remains unpaid,—

(i) at the rate of 1 per cent. of the amount of tax in default, if the default is reported voluntarily by him and the tax due is paid on or before the 15th day of the month following the month for which the tax becomes due; and

(ii) at the rate of 2 per cent. of the amount of tax in default, in other cases:

Provided that, the amount of interest payable under this section shall not exceed the amount of tax in default.

(3) In calculating the amount of interest payable under sub-section (1), the fraction of a rupee less than fifty paisa shall be taken as fifty paisa, and the fraction exceeding fifty paisa shall be taken as a rupee.

(4) The Transport Commissioner may, for reasons to be recorded in writing and subject to such conditions as may be prescribed, remit the whole or any part of the interest payable under this section in respect of any specified period.]

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1 These sub-sections were substituted for sub-section (5) by Mah. 43 of 1969, s. 3(6).

2 These words were substituted for "issue a fresh tax token in place of the original token" by Mah. 37 of 1972, s. 7(2).

3 The words "and until such additional tax has been paid the Taxation Authority shall not grant a fresh tax token in respect of a vehicle so altered or proposed to be so used" were deleted, ibid., s. 8.

4 These words were inserted by Mah. 22 of 1979, s. 5.

5 Section 8A was inserted, ibid., s. 6.
9. *(l) Where any tax is paid in advance for any period in respect of a motor vehicle and where the registered owner surrenders to the Taxation Authority a certificate of taxation issued in respect of such vehicle declaring that he will not, during the whole or part of the unexpired portion of the period for which tax has been paid, use or keep for use in any public place in the State the motor vehicle from the date specified in the declaration, such owner shall, on application made in that behalf, and subject to such conditions (if any) as may be prescribed and on production of a certificate of non-use of the vehicle issued by the Taxation Authority, be entitled to a refund of a sum equal to one-twelfth the annual rate of tax levied in respect of such vehicle for every complete calendar month which has not commenced.**

(2) Where any person has paid the tax in advance in respect of a motor vehicle, he shall be entitled, on the production of a certificate signed by the Registering Authority stating that the application for the registration of such vehicle has been refused, or the registration thereof has been suspended or cancelled or, to a refund of the tax in full or, as the case may be, for the period for which the registration of such vehicle is suspended or stands cancelled in accordance with the provisions of sub-section (f).**

(3) Where a motor vehicle in respect of which the tax has been paid is altered or is used in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the surrender of the certificate of taxation to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (f) and the amount of the tax leviable on such vehicle at the lower rate; and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation.

(4) Notwithstanding anything contained in sub-section (f) a person shall be entitled to a refund of the tax as provided in that sub-section if the Taxation Authority is satisfied that—

(a) *(f) such person for reasons beyond his control, is not able to surrender the certificate of taxation, and

(b) the vehicle in respect of which the refund of the tax is being claimed will not be used in any public place during the period for which such refund is claimed;**

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1 This sub-section was substituted for the original by Mah. 43 of 1969, s. 4(l).
2 These words were substituted for the portion beginning with "the tax token" and ending with "for which tax has been paid" by Mah. 37 of 1972, s. 9(l)(a).
3 These words were inserted, ibid., s. 9(l)(b).
4 The words and figures "Refund shall be granted after due verification made for the purpose for not more than 3 months at a time" were deleted by Mah. 14 of 1974, s. 3.
5 These words, brackets and figure were substituted by Mah. 43 of 1969, s. 4(2).
6 The words "on the production of a certificate signed by the Taxation Authority stating that the vehicle has been so altered or used and" were deleted, ibid., s. 4(3).
7 The words "the tax token and" were deleted by Mah. 37 of 1972, s. 9(2)(a).
8 The words "shall issue to the registered owner, or person who has possession, or control of the vehicle, a fresh tax token in place of the original token, and" were deleted, ibid., s. 9(2)(b).
9 These words were substituted for the words "on the production of a certificate signed by Taxation Authority stating that such authority is satisfied that" by Mah. 43 of 1969, s. 4(4)(a).
10 The words "the tax token or" were deleted by Mah. 37 of 1972, s. 9(2)(d).
11 The word "or was deleted by Mah. 22 of 1979, s. 7(a)(i).
12 The word "or" was deleted by Mah. 22 of 1979, s. 7(a)(ui).
(4A) Where a registered owner or any person having possession or control of a motor vehicle has paid tax in excess of the amount due from him, the Taxation Authority shall, after ascertaining that no arrears of tax in respect of such vehicle for any period are due from such registered owner or person, refund the excess amount to such registered owner or person:

Provided that, if such registered owner or person sends an intimation in writing to the Taxation Authority that the amount refundable to him or any portion thereof should be appropriated towards payment of tax in respect of the vehicle for any future period specified in such intimation and submits the certificate of taxation for recording therein such payment of the tax, the Taxation Authority shall, after due verification made for the purpose, cause an entry under his signature, to be made in the certificate of taxation and shall specify therein the future period in respect of which the refundable amount or, as the case may be, the portion thereof has been appropriated for payment of tax and shall refund the balance, if any, remaining after such appropriation to such owner or person.

(5) Where any refund of tax in respect of any vehicle is made under this section, the Taxation Authority shall cause entry of such refund to be made in the certificate of taxation, and also of the lower rate, and the date from which, such lower rate is levied.

[10. In the case of a fleet-owner, the provisions of sections, 3, 4, 5, 6, and 9 shall, so far as may be, apply subject to the following modification. namely:—

(1) In order to determine the amount of tax payable by a fleet-owner in respect of the year ending on the 31st day of March 1973 or for any year thereafter, the fleet-owner shall, within one month after the expiry of any such year, make and deliver to the Taxation Authority a declaration in the prescribed form stating the prescribed particulars, in respect of all transport vehicles used or kept for use by him in the State in that year. Such declaration shall be accompanied by a certificate of provisional payment of tax issued to the fleet owner under section 10 as it stood immediately before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, or as the case may be, under sub-section (2), and such other documents as may be prescribed.

(2) The fleet-owner shall, on the basis of such declaration made and delivered under sub-section (1), make payment of an amount equivalent to the amount of tax payable in accordance with such declaration, as provisional payment of tax for the year following the year to which the declaration relates.

(3) On receipt of such declaration, the Taxation Authority shall verify the number of transport vehicles used or kept for use by the fleet owner during the year for which the tax is payable, the licensed carrying capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles, and such other particulars as may be deemed necessary, and shall finally determine the amount of tax leviable at the rates fixed under sub-section (7) of section 3 on the transport vehicles of such fleet owner and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for that year, within such period and in such form as may be prescribed:

Provided that, where the carrying capacity or registered laden weight of a motor vehicle of a fleet owner is at any time reduced during the year, the tax collected on such vehicle shall not exceed the amount of tax leviable on the basis of the annual rate of tax for the carrying capacity or registered laden weight of such motor vehicle before reduction.

1 Sub-section (4A) was inserted, by Mah. 22 of 1979, s. 7(6).
2 Sub-section (5) was added by Mah. 43 of 1969, s. 4(5).
3 Section 10 was substituted by Mah. 57 of 1972, s. 10.
11. (1) The proceeds of the tax levied under sub-sections (1) and (1B) of section 3 and recovered under this Act shall first be credited to the Consolidated Fund of the State, and thereafter seventy-five per cent of the proceeds of the tax for each quarter, after deducting the expenses of collection thereof not exceeding an amount equal to fifteen per cent of such proceeds and the amount of contribution payable to local authorities under sub-section (2) in respect of that quarter, shall, under appropriation made by law in this behalf, be entered in and transferred to a separate account called the State Road Fund.

(2) The State Government shall, out of the proceeds of tax recovered,—

(a) continue to pay annually to each local authority, a sum equal to the amount which was being paid to such local authority immediately before the commencement of this Act under the provisions of the Bombay Motor Vehicles Tax Act, 1935, or as the case may be, the Central Provinces and Berar Motor Vehicles Taxation Act, 1947;

(b) pay annually to each local board which at the commencement of this Act was levying tolls on vehicles or animals or persons and to any other local authority which at such commencement was levying or collecting tolls on motor vehicles and trailers a sum determined by the State Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls, after deducting the cost of collection, during the three years ending on the 31st day of March 1958 plus 10 per centum of such sum;

(c) pay annually to each of the local authorities specified in the Third Schedule as contribution the sum mentioned against them in that Schedule:

[Provided that the amount of contribution under this sub-section which was, immediately before the 1st day of May 1962, paid to an existing local board shall be paid after that date to the successor Zilla Parishad.]

(3) The contributions to the local authorities made under sub-section (2) shall be paid in such instalments, in such manner, and on such dates, as the State Government may, after consulting the local authorities concerned, prescribe.

(4) The amount standing to the credit of the State Road Fund, shall be expended in the prescribed manner solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by any local authority.

(5) The amount transferred to the State Road Fund under sub-section (1), and contributions made under sub-section (2), shall be charged on the Consolidated Fund of the State.

Explanation.—For the purposes of sub-section (4), "road" includes the slopes, berms and side drains of a road, all bridges, culverts and causeways built on or across a road and foot-ways.

1 These words were substituted for the words "tax recovered under this Act" by Mah. 17 of 1975, Sch.
2 These words, brackets, figures and letter were substituted for "sub-section (1) of section 3" by Mah. 22 of 1979, s.9(a)(i).
3 These words were substituted for "and thereafter the proceeds of the tax for each quarter", ibid. s.9(a)(ii).
4 These words, brackets and figure were inserted by Mah. 43 of 1969, s. 6(a).
5 These words were substituted for the words "out of the State Road Fund", ibid., s. 6(b)(i).
6 These words were substituted for the words "Second Schedule" by Mah. 22 of 1979, s. 9(b).
7 This proviso was added by Mah. 43 of 1969, s. 6(b)(ii).
8 These words were substituted for the words, figure and brackets "The balance of the proceeds of the tax after payment of contributions under sub-section (2)", ibid., s. 6(c).
12.  1[Any tax or interest] due, and not paid as provided by or under this Act shall, subject to the other provisions of this Act, be recoverable in the same manner as an arrear of land revenue.

3[12-A.  No motor vehicle used or kept for use in the State shall be used on any road in the State in case any tax payable in respect thereof remains unpaid for more than thirty days after it has become due under the provisions of this Act, until 4[the tax and interest, if any, due] is paid.

Power to seize and detain motor vehicles in certain cases.

12-B.  Without prejudice to the provisions of sections 12, 12A, and 16, where any tax due in respect of any vehicle has not been paid as specified in section 4, such officer not lower in rank than that of an Inspector of Motor Vehicles of the Motor Vehicles Department or an Inspector of Police of the Police Department, as the State Government may empower in this behalf, may take all steps for the proper maintenance and safe custody of the vehicle, 6[until the tax and interest, if any, due] in respect of the vehicle is paid and may provide for charges, if any, to be recovered for the custody and maintenance of the vehicle.

Exemptions.

13.  (1)  All motor vehicles designed and used solely for agricultural operations on farms or farm lands, shall be exempt from the payment of the tax.

(2)  The State Government may, 6* 6* 6* 6* by notification in the Official Gazette, exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1), or any motor vehicles belonging to any class of persons, 7[or any motor vehicle used solely for or in furtherance of any charitable purpose 8[or any motor vehicle used for rendering relief to the public in cases of fire, flood, earthquake, drought or other natural calamities], from the payment of the tax 9[subject to such conditions, if any, as may be specified in such notification]: 10

10[Provided that, where the motor vehicle is used for rendering relief to the public in such natural calamities, the State Government may exempt it from payment of tax retrospectively for any period or periods during which such vehicle was used for rendering relief to the public in such natural calamities.]

11[(3)  Any person claiming exemption from the payment of tax under this section shall apply to the Taxation Authority, within whose jurisdiction the motor vehicle in respect of which such exemption is claimed, is used or kept for use, in such form and manner and within such time, as may be prescribed.]

---

1 These words were substituted for the words "Any tax," by Mah. 22 of 1979 s. 10(a).
2 These words were substituted for the words "tax", ibid., s. 10(b).
3 Sections 12-A and 12-B were inserted by Mah. 43 of 1969, s. 1.
4 These words were substituted for the words "the tax" by Mah. 22 of 1979, s. 11.
5 These words were substituted for the words "until the tax due", ibid., s. 12.
6 The words "subject to the provisions of any rule made in that behalf" were deleted by Mah. 37 of 1972, s. 12(1)(a).
7 These words were inserted by Mah. 43 of 1969, s. 8(l).
8 These words were inserted by Mah. 22 of 1979, s. 13(a).
9 These words were added by Mah. 37 of 1972, s. 12(1)(b).
10 The proviso was added by Mah. 22 of 1979, s. 13(b).
11 Sub-section (3) was inserted by Mah. 37 of 1972, s. 12(2).
Explanations [1].—For the purpose of this section the expression "agricultural operation" means tilling, sowing, harvesting, crushing of agricultural produce, or any other similar operation carried out for the purpose of agriculture [and includes use of the vehicle from the place of residence of its owner or from the garage or place of repairs to his farm, and from the farm to any of the places aforesaid] [and also include use of the vehicle from the place of purchase to the registering office and to the owner's residence, garage, place of repairs or farm, as the case may be] but does not include the transportation of persons or materials for the purpose of agriculture, or the transportation of agricultural produce.

[Explanation 2. For the purposes of this section, charitable purpose includes—
(1) relief of poverty or distress,
(2) medical relief,
(3) education,
(4) religious teaching or worship,
(5) advancement of other objects of general public utility.]

14. (1) Any person, who is aggrieved by any order of a Taxation Authority, may file an appeal before such person or authority, in such manner, within such time, and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be prescribed.

[14A. (1) The State Government or the [Transport Commissioner] *Revision, Secretary to Government, designated by the Governor in this behalf may, suo motu or on application, call for and examine the record of any order made by any Taxation Authority under this Act and pass such order thereon as it or he thinks just and proper:

Provided that, no application under this section shall be entertained if it is not made within a period of one hundred and twenty days from the date of the order:

Provided further that, before rejecting any application for the revision of any such order, the State Government, the [Transport Commissioner] or, as the case may be, shall record reasons for such rejection.

(2) No order shall be passed under this section which is likely to affect any person adversely unless such person is given reasonable opportunity of being heard by the State Government, the [Transport Commissioner] or, as the case may be, the officer designated.

(3) Where any person could have appealed under section 14 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.]
(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

16. (1) Whoever,—

(a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the State without having paid the amount of the tax, [1] or interest, due in accordance with the provisions of this Act in respect of such vehicle, or

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in the exercise of the powers conferred by clause (a) of section 15 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section,

shall, on conviction, be punished—

(i) with fine which shall not be less than a sum [2] [equal to the tax, payable in respect of such vehicle for two quarters,] and which may extend to a sum equal to the annual tax payable in respect of such vehicle; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum [3] [equal to the annual tax payable in respect of such vehicle,] and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

(2) The amount of [4] any tax and interest due shall be recoverable as if it were a fine.

(3) No prosecution for an offence under clause (a) of sub-section (1) shall be commenced against any person who has paid in full the amount of tax due from him under section 3 and the interest, if any, due from him under section 8A.

17. Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall, on conviction, be [5] punishment with fine which shall, except for special reasons to be recorded, not be less than fifty rupees and which may extend to two hundred rupees, and in the event of such person having been previously convicted of the same offence, with fine which shall not be less than one hundred rupees and which may extend to four hundred rupees.

18. (1) The prescribed officer may [6] * * * * after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 16, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.

(2) On payment by such person of such sum together with the amount of [7] tax and interest (if any), due, such person, if in custody, shall be set at liberty, and if any proceedings in any criminal court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

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[1] These words were substituted for the words “or additional tax,” by Mah. 22 of 1979, s. 15(a)(i).
[2] These words were substituted for the words “equal to the quarterly tax payable in respect of such vehicle,” ibid., s. 15(a)(ii).
[3] These words were substituted for the words “equal to the tax payable in respect of such vehicle for two quarters,” ibid., s. 15(a)(iii).
[4] These words were substituted for the words “any tax,” ibid., s. 15(b).
[5] Sub-section (2) was inserted, ibid., s. 15(c).
[6] These words were substituted for the word “tax,” ibid., 15(d).
[7] These words were substituted by Mah. 43 of 1969, s. 10.
[8] The words “either before or” were deleted by Mah. 22 of 1979, s. 16(a).
[9] These words were substituted for the word “tax” ibid., s. 16(b).
Trial of offences.

19. No court inferior to that of a Presidency Magistrate or a Magistrate of the First Class shall try an offence punishable under this Act.

Bar to levy tolls, etc. on motor vehicles.

20. (1) Except as provided in, the Bombay Ferries and Inland Vessels Act, 1868, of that Act as applied to the Kutch area of the State of Bombay, or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878, on and after the commencement of this Act, no tolls shall be levied and collected—

(a) on any vehicle, animal or person by the State Government or by any local board,

(b) on any motor vehicle, by any other local authority:

[Provided that, the State Government may levy and collect tolls on motor vehicles and trailers drawn by such vehicles (passing over any bridge or through any tunnel) including any approach road thereto (being a bridge or tunnel) constructed, reconstructed, or repaired after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1969 and in respect of which the capital cost incurred is not less than ten lakhs of rupees or being a bridge or tunnel which in the opinion of the State Government is of special service to the public] at such rate and for such period as the State Government may, by notification in the Official Gazette, specify in this behalf, but so however, that not more than the capital cost of such construction, reconstruction or repairs of bridge or the tunnel and expenses of collection of toll are recovered] within such period as that Government may determine.

(2) Notwithstanding anything contained in any law for the time being in force, but subject to the provisions of sub-section (1) and this sub-section, no local authority shall, after the commencement of this Act, impose or increase any taxes on motor vehicles:

Provided that—

(a) any taxes, other than tolls, on motor vehicles which immediately before the commencement of this Act were being lawfully levied by any local authority, may continue to be levied and collected until provision to the contrary is made by the State Legislature by law;

(b) nothing in this sub-section shall affect the power of any local authority to impose, increase or recover in respect of motor vehicles a tax falling under entry 52 in List II in the Seventh Schedule to the Constitution.

Modification of leases.

21. (1) Where, before the commencement of this Act, the collection of tolls has been leased to any person under any law (other than the Bombay Ferries and Inland Vessels Act, 1868, or that Act as applied to the Kutch area of the State of Bombay, or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878), for the time being in force, and the lease relates wholly or in part to any period subsequent to the commencement of this Act, the amount which the lessee has contracted to pay to the local authority concerned or to the State Government shall be reduced by the amount of the loss suffered by him in consequence of this Act having come into force.

(2) If the lessee and the local authority are unable to agree as to the amount of such loss, or if any other dispute arises between them as to the effect of this Act on the contract of lease, such dispute shall be decided by the Collector of the district, and any such dispute arising between the State Government and their lessee shall be decided by such authority as may be prescribed. The decision of the Collector or, as the case may be, of the prescribed authority, shall be final.

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1. These words were substituted for the words "Second Class" by Mah. 43 of 1969, s. 11.
2. This proviso was added, ibid.
3. These words were substituted for the words "on any bridge" by Mah. 14 of 1974, s. 5(i).
4. These words were inserted, ibid., s. 5(iii).
5. These words were substituted for the words "repairs of the bridge is recovered." ibid., s. 5(ii).
22. No prosecution, suit or other proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

22-A. Subject to such conditions and restrictions as may be prescribed by the State Government, the Taxation Authority may, by order in writing, delegate all or any of its powers, functions and duties under this Act, to any officer not below the rank of a Deputy Accountant in the Motor Vehicles Department.

23. (1) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, the State Government may make rules for all or any of the following matters, namely:

(a) to prescribe the manner in which the tax shall be paid;

(b) to prescribe the manner of certifying under sub-section (2) of section 3;

(c) to prescribe the form of the **receipt** and certificate of taxation under section 5 and to provide for the issue of a duplicate of a **certificate of taxation** which is lost, destroyed or mutilated and the fee to be charged therefor;

(d) to prescribe the form of declaration and additional declaration, the particulars to be stated therein, and the time within which the declarations should be delivered under section 6;

(e) to regulate the manner in which refund of tax may be claimed under section 9;

(f) to prescribe the form of declaration, the particulars to be stated therein, the other documents which should accompany such declaration, the period within which and the form in which a certificate of final assessment of tax should be issued, and the manner in which and the time within which difference of tax due may be paid or refunded to, the fleet owner, under section 10;

(g) to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under section 11 and the manner in which, the amount standing to the credit of the State Road Fund shall be expended under that section;

(h) to prescribe the rules subject to which motor vehicles may be seized and detained under section 12-B;

(i) to prescribe the form and manner in which and the time within which, an application for exemption under sub-section (3) of section 13 may be made to the Taxation Authority;

(j) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which, an appeal may be filed, and the manner in which such appeal shall be heard and decided, under section 14;

1 Section 22A was inserted by Mah. 43 of 1969, s. 13.
2 This word was substituted for "tax token" by Mah. 37 of 1972, s. 14(1)(i).
3 These words were added by Mah. 43 of 1969 s. 14(a)(i).
4 The words "tax token or" were deleted by Mah. 37 of 1972, s. 14(1)(ii).
5 Clause (f) was substituted, *ibid.*, s. 14 (2).
6 These words were substituted for the words "the proceeds of the tax" by Mah. 43 of 1969, s. 14 (a)(iii).
7 Clause (g-i) was inserted, *ibid.*, s. 14(a)(iv).
8 Clause (h) was substituted by Mah. 37 of 1972, s. 14(3).
(j) to prescribe the rank of officer who may exercise powers under section 15;

(k) to prescribe the amount of penalty payable under sub-section (j) of section 18, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section, \[and to make provision for waiving or reducing penalty in suitable cases]\;

(l) to prescribe the authority which shall decide the dispute between the State Government and their lessee under sub-section (2) of section 21;

(m) to prescribe the conditions and restrictions subject to which the Taxation Authority may delegate its powers, functions and duties under section 22-A;

(n) to provide for the supply of information regarding payment of tax and prescribe a fee therefor;

(o) any other matter which may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions which are specified in such rule shall be punishable with fine which may extend to two hundred rupees.

(4) All rules made under this section shall be published in the Official Gazette.

(5) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall from the date of such notification have effect, only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

24. On the commencement of this Act, the following laws, that is to say:

(i) the Bombay Motor Vehicles Tax Act, 1935,

(ii) the Bombay Motor Vehicles Tax Act, 1935, as extended to the Kutch area of the State of Bombay,

(iii) the Central Provinces and Berar Motor Vehicles Taxation Act, 1947,

(iv) the Saurashtra Motor Vehicles Tax Ordinance, 1948,

(v) the Hyderabad Motor Vehicles Taxation Act, 1955,

shall be repealed:

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1 These words were added by Mah. 43 of 1969, s. 14 (a)(v).
2 Clause (l-f) was inserted, ibid, s. 14(a) (vy).
3 Clause (m) was deleted by Mah. 37 of 1972, s. 14(4).
4 Sub-section (5) was inserted by Mah. 43 of 1969, s. 14(b).
Provided that such repeal shall not affect—

(a) the previous operation of any law so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this Act had not been passed:

Provided further that, subject to the preceding proviso, anything done or any action taken (including any rules made under the Bombay Motor Vehicles Tax Act, 1935 but, not rules, made under any other law hereby repealed, or any notifications or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or certificate of taxation issued or surrendered, exemptions granted, application for refund of tax made or refund paid declarations delivered), under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

Mah. XXII of 1979. Provided that, such repeal shall not affect—

(a) the previous operation of the Act so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this section had not been enacted:

Provided further that, subject to the preceding proviso, anything done or any action taken under the Act so repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

1 Section 25 was inserted by Mah. 22 of 1979, s. 17.
**FIRST SCHEDULE**

(See section 3)

<table>
<thead>
<tr>
<th>Maximum Annual Rate of tax</th>
<th>Rs.</th>
</tr>
</thead>
</table>

| A. Motor Vehicles fitted solely with pneumatic tyres.— |

| (a) Cycles not exceeding 50 Kgs. in weight unladen.. | 36 |
| (b) Cycles not exceeding 100 Kgs. in weight unladen. | 72 |
| (c) Cycles exceeding 100 Kgs. in weight unladen. .. | 96 |
| (d) Tricycles .. .. .. .. .. .. | 96 |
| (e) Cycles or tricycles used for drawing a trailer or side car. | 30, in addition to the rates specified above. |

II. Motor vehicles not exceeding 250 Kgs. in weight unladen adapted and used for invalids.

III. Motor vehicles (including tricycles) used for the carriage of goods or materials—

| (a) Vehicles the registered laden weight of which does not exceed 750 Kgs. | 200 |
| (b) Vehicles the registered laden weight of which exceeds 750 Kgs. but does not exceed 1,500 Kgs. | 360 |
| (c) Vehicles the registered laden weight of which exceeds 1,500 Kgs. but does not exceed 3,000 Kgs. | 520 |
| (d) Vehicles the registered laden weight of which exceeds 3,000 Kgs. but does not exceed 4,500 Kgs. | 720 |
| (e) Vehicles the registered laden weight of which exceeds 4,500 Kgs. but does not exceed 6,000 Kgs. | 960 |
| (f) Vehicles the registered laden weight of which exceeds 6,000 Kgs. but does not exceed 7,500 Kgs. | 1,200 |

| (g) Vehicles the registered laden weight of which exceeds 7,500 Kgs. | The rate specified in (f) above plus Rs. 100 for every 250 Kgs. or part thereof in excess of 7,500 Kgs. |

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use solely within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.]

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1. The heading "Part I—Motor vehicles using motor spirit" was deemed always to have been deleted by Mah. 28 of 1978, s. 4.(a).
2. These clauses were substituted for clauses 1, II and III by Mah. 51 of 1965, s. 4(a).
IV. Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers—

(a) Vehicles licensed to carry in all not more than two passengers.

(b) Vehicles licensed to carry in all more than two but not more than four passengers.

(c) Vehicles licensed to carry more than four passengers: The rate specified in (b) above plus Rs. 80 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.
Provided that where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.

1[Explanation.—Where not more than two children below the age of twelve years are permitted to be carried in a motor cab in addition to the number of passengers which the vehicle is licensed to carry, the child or children so carried shall not be reckoned as passengers.]

V. Breakdown Vans used for towing disabled vehicles 200

2[V. A. (1) Tractors, whether or not fitted with any equipment described in (2) below; and

(2) any motor vehicles which are not intended to carry passengers, goods or other load, and which are fitted with any equipment such as cranes, compressors or projectors, and are used for any special services or purposes,—

(a) Vehicles not exceeding 750 Kgs. in weight, unladen 150

(b) Vehicles exceeding 750 Kgs. but not exceeding 1,500 Kgs.
in weight, unladen.

(c) Vehicles exceeding 1,500 Kgs. but not exceeding
2,250 Kgs. in weight, unladen.

(d) Vehicles exceeding 2,250 Kgs. in weight, unladen.
The rate specified in (c) above plus Rs. 75 for every 250 Kgs. or part thereof in excess of 2,250 Kgs.]

3[VI. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—

(a) Vehicles not exceeding 750 Kgs. in weight, unladen. 120

(b) Vehicles exceeding 750 Kgs. but not exceeding 1,500
Kgs. in weight, unladen.

(c) Vehicles exceeding 1,500 Kgs. but not exceeding 2,250
Kgs. in weight, unladen.

(d) Vehicles exceeding 2,250 Kgs. in weight, unladen, permitted to carry fifteen or less number of persons, including the driver. 400

1 This Explanation was added by Mah. 37 of 1972, s. 15.
2 Clause VA was inserted by Mah. 6 of 1979, s. 2 (I).
3 This clause was substituted for clause VI by Mah. 51 of 1965, s. 4 (b).
4 Paragraphs (d) and (e) were substituted for the original by Mah. 6 of 1979, s. 2 (ii).]
VII. [Tax payable in respect of a trailer drawn by a motor vehicle—

(i) for each trailer when the trailer is used for the carriage of goods.

The rates specified in clause III in respect of motor vehicles used for the carriage of goods or materials.

(ii) for each trailer when used for the carriage of passengers.

The rates specified in clause IV in respect of motor vehicles plying for hire and used for the carriage of passengers.

(iii) for each trailer when the trailer is used for any other purpose.

B. Motor vehicles other than those fitted solely with pneumatic tyres.

The rates shown in Class A plus 50 per centum.

C. Dealers in, or manufacturers of, motor vehicles,—

For a general licence—

in respect of each motor vehicle

100

\[\text{These words were substituted for the words "Additional tax payable in respect of motor vehicles used for drawing trailers" by Mah. 43 of 1969, s. 16 (b) (i).}\]

\[\text{The proviso was deleted, \textit{ibid.}, s. 16(b) (ii).}\]

\[\text{The heading "Part II—Motor vehicles using fuel other than motor spirit" and the entry opposite this heading were deemed always to have been deleted by Mah. 28 of 1978, s 4 (b).}\]
### SECOND SCHEDULE

[See section 3(1B)]

<table>
<thead>
<tr>
<th>Carrying capacity of the vehicles, i.e., the difference between registered laden weight and unladen weight</th>
<th>Maximum Annual Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Private Goods Vehicles</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>1. Not exceeding 2 metric tonnes</td>
<td>210.00</td>
</tr>
<tr>
<td>2. Exceeding 2 metric tonnes but not exceeding 3 metric tonnes.</td>
<td>300.00</td>
</tr>
<tr>
<td>3. Exceeding 3 metric tonnes but not exceeding 4 metric tonnes.</td>
<td>420.00</td>
</tr>
<tr>
<td>4. Exceeding 4 metric tonnes but not exceeding 5 metric tonnes.</td>
<td>510.00</td>
</tr>
<tr>
<td>5. Exceeding 5 metric tonnes but not exceeding 6 metric tonnes.</td>
<td>570.00</td>
</tr>
<tr>
<td>6. Exceeding 6 metric tonnes but not exceeding 7 metric tonnes.</td>
<td>630.00</td>
</tr>
<tr>
<td>7. Exceeding 7 metric tonnes but not exceeding 8 metric tonnes.</td>
<td>690.00</td>
</tr>
<tr>
<td>8. Exceeding 8 metric tonnes but not exceeding 9 metric tonnes.</td>
<td>720.00</td>
</tr>
<tr>
<td>9. Exceeding 9 metric tonnes but not exceeding 10 metric tonnes.</td>
<td>780.00</td>
</tr>
<tr>
<td>10. Exceeding 10 metric tonnes</td>
<td>840.00</td>
</tr>
</tbody>
</table>

*Second Schedule was inserted by Mah. 22 of 1979, s. 18.*
<table>
<thead>
<tr>
<th>Name of local body</th>
<th>Amount to be paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bhor Municipality</td>
<td>1,679</td>
</tr>
<tr>
<td>Himmatnagar Municipality</td>
<td>379</td>
</tr>
<tr>
<td>Idar Municipality</td>
<td>61</td>
</tr>
<tr>
<td>Santrampur Municipality</td>
<td>938</td>
</tr>
<tr>
<td>Jawhar Municipality</td>
<td>3,377</td>
</tr>
<tr>
<td>Phaltan Municipality</td>
<td>864</td>
</tr>
<tr>
<td>Mangalwedha Municipality</td>
<td>2,828</td>
</tr>
<tr>
<td>Sangli Municipality</td>
<td>6,455</td>
</tr>
<tr>
<td>Budhgaon Village Panchayat</td>
<td>3,469</td>
</tr>
<tr>
<td>Kurundwad Municipality</td>
<td>361</td>
</tr>
<tr>
<td>Gandevi Municipality</td>
<td>705</td>
</tr>
<tr>
<td>Billimora Municipality</td>
<td>300</td>
</tr>
<tr>
<td>Navsari Municipality</td>
<td>5,576</td>
</tr>
<tr>
<td>Unjha Municipality</td>
<td>275</td>
</tr>
<tr>
<td>Mehsana Municipality</td>
<td>145</td>
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<tr>
<td>Baroda Municipality</td>
<td>4,363</td>
</tr>
<tr>
<td>Dabhoi Municipality</td>
<td>121</td>
</tr>
<tr>
<td>Dehgam Municipality</td>
<td>200</td>
</tr>
<tr>
<td>Murud Municipality</td>
<td>235</td>
</tr>
<tr>
<td>Shrivardhan Municipality</td>
<td>181</td>
</tr>
<tr>
<td>Kolhapur Municipality</td>
<td>15,485</td>
</tr>
<tr>
<td>Ichalkaranji Municipality</td>
<td>189</td>
</tr>
<tr>
<td>Vadgaon Municipality</td>
<td>1,614</td>
</tr>
<tr>
<td>Gadvingalaj Municipality</td>
<td>364</td>
</tr>
<tr>
<td>Malkapur Municipality</td>
<td>497</td>
</tr>
<tr>
<td>Miraj Municipality</td>
<td>1,000</td>
</tr>
<tr>
<td>District Local Board, Kolhapur</td>
<td>2,07,007</td>
</tr>
</tbody>
</table>

1 This heading was substituted for the heading "SECOND SCHEDULE" by Mah. 22 of 1979, s. 19.
In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2006 (Mah. Act No. XIV of 2006), is hereby published under the authority of the Governor.

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

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIV OF 2006.
(First published, after having received the assent
of the Governor, in the "Maharashtra Government Gazette"
on the 4th May 2006.).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS it is expedient further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:—

1. (I) This Act may be called the Bombay Motor Vehicles Tax (Second Amendment) Act, 2006.

(336)
[प्रति मात्र : रुपये 9.00]
भाग आठ—६९
(2) It shall come into force on such date, as the State Government may, by notification in the Official Gazette, appoint.

2. In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as “the principal Act”), in clause C, LXV in column (2), for the figures “300” the figures “10,000” shall be substituted.

3. In the THIRD SCHEDULE to the principal Act, in Part I, in column (2), for the figure and words “4% of the cost of vehicle” the figure and words “7% of the cost of vehicle” shall be substituted.
MAHARASHTRA ACT No. XXII OF 2006.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 23rd May 2006.)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS it is expedient further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Bombay Motor Vehicles Act, 2006.

(364)
2. In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958, in clause A,—

(a) in sub-clause IV,—

(i) in entry (1),—

(A) in sub-entry (a), in column 2, for the figures "250" the figures "1,000" shall be substituted;

(B) in sub-entry (b), in column 2, for the figures "350" the figures "1,200" shall be substituted;

(C) in sub-entry (c), in column 2, for the figures "450" the figures "1,600" shall be substituted;

(D) in sub-entry (d), in column 2, for the figures "550" the figures "2,000" shall be substituted;

(E) in sub-entry (e), in column 2, for the figures "650" the figures "2,400" shall be substituted;

(F) in sub-entry (f), in column 2, for the figures "200" the figures "3,000" shall be substituted;

(ii) in entry (1A),—

(A) in sub-entry (a),—

(I) in clause (i), in column 2, for the figures "375" the figures "1,500" shall be substituted;

(II) in clause (ii), in column 2, for the figures "500" the figures "2,000" shall be substituted;

(B) in sub-entry (b), in column 2, for the figures "750" the figures "3,000" shall be substituted;

(iii) in entry (2), in column 2, for the figures "100" the figures "500" shall be substituted;

(iv) in entry (3),—

(A) in sub-entry (a), in column 2, for the figures "2,000" the figures "5,000" shall be substituted;

(B) in sub-entry (b), in column 2, for the figures "5,000" the figures "10,000" shall be substituted;

(C) in sub-entry (c), in column 2, for the figures "8,000" the figures "15,000" shall be substituted;

(b) in sub-clause IV-A,—

(i) in entry (a), in column 2, for the figures "2,000" the figures "5,000" shall be substituted;

(ii) in entry (b),—

(A) in sub-entry (i), in column 2, for the figures "1,000" the figures "2,500" shall be substituted;

(B) in sub-entry (ii), in column 2, for the figures "500" the figures "1,000" shall be substituted.
MAHARASHTRA ACT No. XLIV OF 2006.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 29th December 2006).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing;

(89)

[Amendment: Series 9, p.169]
and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2006, on the 14th September 2006;

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Third Amendment) Act, 2006.

(2) It shall be deemed to have come into force on the 14th September 2006.

2. In section 3 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as “the principal Act”), in sub-section (1D), in clause (c), in sub-clause (i), for the words “at thrice the rate” the words “at twice the rate” shall be substituted.

3. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2006, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act.
In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Act, 2008 (Mah.V of 2008), is hereby published under the authority of the Governor.

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

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT NO. V OF 2008.

(First published after having received the assent of the Governor, in the “Maharashtra Government Gazette”, on the 19th March 2008).


WHEREAS both Houses of the State Legislature were not in session;

[46]

भाग आठ-२६

[किंमत : रुपये १५.००]
AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958; the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958; the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the Maharashtra Tax on Sale of Electricity Act, 1963; the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; and the Maharashtra Tax Acts (Amendment) Act, 1975 and to repeal the Bombay State Scarcity Relief Fund Act, 1958, with a view to abolish the funds established and maintained under the said Acts; and further to amend the Maharashtra Employment Guarantee Act, 1977; and, therefore, promulgated the Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Ordinance, 2008, on the 22nd February 2008;

AND WHEREAS it is expedient to replace the said Ordinance, with certain modifications, by an Act of the State Legislature; it is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:

CHAPTER I

PRELIMINARY.

1. (1) This Act may be called the Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Act, 2008.

(2) It shall be deemed to have come into force on the 22nd February 2008.

CHAPTER II

AMENDMENTS TO THE BOMBAY MOTOR VEHICLES TAX ACT, 1958.

2. In section 11 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter, in this Chapter, referred to as “the Motor Vehicles Tax Act”),—

(a) sub-sections (1), (4) and (5) shall be deleted;

(b) Explanation shall be deleted.

3. In section 23 of the Motor Vehicles Tax Act, in sub-section (2), in clause (g), the words “and the manner in which the amount standing to the credit of the State Road Fund shall be expended under that section” shall be deleted.
CHAPTER III

AMENDMENT TO THE BOMBAY MOTOR VEHICLES
(TAXATION OF PASSENGERS) ACT, 1958.

4. Section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, shall be deleted.

CHAPTER IV


5. The Bombay State Scarcity Relief Fund Act, 1958, is hereby repealed.

CHAPTER V

AMENDMENTS TO THE MAHARASHTRA EDUCATION AND EMPLOYMENT GUARANTEE (CESS) ACT, 1962.


7. Section 6 of the Education and Employment Guarantee (Cess) Act shall be deleted.

8. In section 26 of the Education and Employment Guarantee (Cess) Act, in sub-section (2), clause (a) shall be deleted.

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA TAX ON SALE OF ELECTRICITY ACT, 1963.

9. In section 5 of the Maharashtra Tax on Sale of Electricity Act, 1963 (hereinafter, in this Chapter, referred to as “the Tax on Sale of Electricity Act”),—

(a) in sub-section (1), clause (b) shall be deleted;

(b) in sub-section (2), the words “and the State Electricity Fund” shall be deleted;

(c) in the marginal note, for the words “Transfer of proceeds of tax to State Electricity Fund, etc.” the words “Utilisation of proceeds of tax.” shall be substituted.

10. Section 5A of the Tax on Sale of Electricity Act shall be deleted.
CHAPTER VII
AMENDMENTS TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

11. In the preamble of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter, in this Chapter, referred to as “the Tax on Professions Act”) the words “for raising additional resources needed for implementing the Employment Guarantee Scheme of the State Government and to provide for establishment of the Employment Guarantee Fund” shall be deleted.

12. For section 30 of the Tax on Professions Act, the following section shall be substituted, namely:

"30. The proceeds of the tax levied and collected under this Act, together with penalties and interest and fees recovered thereunder, shall first be credited to the Consolidated Fund of the State, and after deducting the expenses of collection and recovery as determined by the State Government and the amounts of grants made to the local authorities under section 29, out of the remaining amount, the amount necessary to ensure that, at the beginning of every Financial Year, the amount standing to the credit of the Fund established under the Maharashtra Employment Guarantee Act, 1977, is not less than Rupees 2,000 crore, shall, under appropriation duly made by law in this behalf, be entered into, and transferred to, the Fund established under that Act.”

CHAPTER VIII
AMENDMENT TO THE MAHARASHTRA TAX ACTS (AMENDMENT) ACT, 1975.

13. Section 4 of the Maharashtra Tax Acts (Amendment) Act, 1975, shall be deleted.

CHAPTER IX
AMENDMENT TO THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977.


(a) in sub-section (3), for clause (a), the following clause shall be substituted, namely:

"(a) the amounts transferred to the Fund under section 30 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; “;
(b) after sub-section (3), the following sub-section shall be inserted, namely:

"(3A) The State Government shall allocate requisite funds for effective implementation of the Scheme."

CHAPTER X

MISCELLANEOUS

15. On the date of commencement of this Act, all the securities (including cash balances, if any) in the State Road Fund established under section 11 of the Bombay Motor Vehicles Tax Act, 1958, the Health and Nutrition Fund established under section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, the Maharashtra State Scarcity Relief Fund established under section 3 of the Bombay State Scarcity Relief Fund Act, 1958, the State Education Cess Fund established under the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, and the State Electricity Fund established under section 5 of the Maharashtra Tax on Sale of Electricity Act, 1963 shall be deemed to be transferred to, and to form part of the Consolidated Fund of the State and shall be held in, or transferred to the name of the Secretary to the Government of Maharashtra, Finance Department.

16. (1) The Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Ordinance, 2008, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Bombay Motor Vehicles Tax Act, 1958, the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the Maharashtra Tax on Sale of Electricity Act, 1963, the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977, as amended by the said Ordinance, shall be deemed to have been done or taken under the relevant Act, as amended by this Act.
In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Amendment) Act, 2009 (Mah. Act No. XXIX of 2009), is hereby published under the authority of the Governor.

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

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXIX OF 2009.

(First published, after having received the assent of the Governor, in the “Maharashtra Government Gazette”, on the 26th December 2009)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2009, on the 26th October 2009;
AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 2009.

(2) It shall be deemed to have come into force on the 26th October 2009.

2. In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as “the principal Act”), in clause A,—

(a) in sub-clause IV,—

(i) in entry (1), after sub-entry (f), the following sub-entry shall be added, namely:—

“(g) Jeep type motor cab (black and yellow) permitted to carry more than six passengers but not exceeding twelve passengers, excluding driver, for every passenger:

Provided that, different rates of tax may be specified for the different Jeep type motor cab (black and yellow) on the basis of number of passengers permitted to be carried.

(ii) in entry (3), for sub-entry (a), the following sub-entry shall be substituted, namely:—

“(a) Ordinary omnibuses, permitted to carry more than six passengers, excluding driver, for every passenger:

Provided that, different rates of tax may be specified for the different ordinary omnibuses on the basis of number of passengers permitted to be carried.

(b) after sub-clause VIII, the following sub-clause shall be added, namely:—

“IX. Camper Van—

Vehicles per square meter floor area excluding the driver’s cabin.
3. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2009, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued), under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.
In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Amendment) Act, 2010 (Mah. Act No. XIII of 2010), is hereby published under the authority of the Governor.

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

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIII OF 2010.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 29th April 2010.)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS it is expedient further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-first Year of the Republic of India as follows:—

1. This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 2010.
2. In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958, in clause A, for sub-clause VII, the following sub-clause shall be substituted, namely:

"VII. Motor Vehicles other than those liable to tax under the foregoing provisions of this Schedule or the THIRD SCHEDULE—

(1) Permitted to carry not more than six persons, excluding driver:
   (a) not exceeding 750 kgs. in weight, unladen, 2,000
   (b) exceeding 750 kgs. in weight, unladen, 3,000

(2) Permitted to carry more than six persons, but not exceeding twelve persons, excluding driver, for every person.

(3) Permitted to carry more than twelve persons, excluding driver, for every person.

5,000."
In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010 (Mah. Act No. XXX of 2010), is hereby published under the authority of the Governor.

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

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXX OF 2010.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 21st December 2010.)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2010, on the 15th October 2010;
AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixty-first Year of the Republic of India, as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010.

(2) It shall be deemed to have come into force on the 15th October 2010.

2. In section 2 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in clause (6), after the words "additional or one time tax" the words "or environment tax" shall be inserted.

3. After section 3 of the principal Act, the following section shall be inserted, namely:

"3A. (1) There shall be levied and collected a lump sum tax called the environment tax in addition to the tax levied under this Act on the motor vehicles used or kept for use in the State as specified in column (2) of the Fifth Schedule at the rates specified in column (3) thereof:

Provided that, where the transport motor vehicle running on the Compressed Natural Gas or Liquefied Petroleum Gas or the non-transport motor vehicle has completed more than 15 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 15 years for the purposes of levy of the environment tax, as specified in the Fifth Schedule:

Provided further that, where the specified transport vehicle, whether running on or not running on the Compressed Natural Gas or Liquefied Petroleum Gas has completed more than 8 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 8 years for the purposes of levy of the environment tax, as specified in the Fifth Schedule.

(2) The provisions of this Act and the Rules made thereunder excluding those relating to refund of tax, shall mutatis mutandis apply in relation to the levy, assessment and collection of the environment tax payable under sub-section (1)."

4. In section 11 of the principal Act, after sub-section (3), the following sub-section shall be added, namely:

"(4) The State Government shall use the proceeds of the environment tax for the following purposes:

(a) to establish and develop vehicle inspection centres,
(b) to establish and develop network of pollution checking centres,
(c) to establish and develop air quality testing centres,
(d) to encourage use of clean fuel,
(e) to encourage the use of vehicles running on solar energy or hybrid technology,
(f) to strengthen the public transport system,
(g) to train the drivers of the public transport system and enhance their awareness about preservation of environment,
(h) to establish advanced vehicle testing stations to issue or renew certificates of fitness,
(i) to undertake a research to suggest various methods and mechanisms to reduce pollution and to improve environment.”

5. After Fourth Schedule to the principal Act, the following Schedule shall be added, namely:

"FIFTH SCHEDULE"

(See section 3A)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Class and age of vehicle</th>
<th>Rate of environment tax in rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td>Non-transport vehicles which have completed 15 years from the date of their first registration, for every 5 years in lump sum, after completion of such 15 years,—</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Two wheeler</td>
<td>2000</td>
</tr>
<tr>
<td></td>
<td>(b) Other than two wheeler (Petrol driven vehicles)</td>
<td>3000</td>
</tr>
<tr>
<td></td>
<td>(c) Other than two wheeler (Diesel driven vehicles)</td>
<td>3500</td>
</tr>
<tr>
<td>(2) (i) Transport vehicles which have completed 8 years from the date of their first registration, and not running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 8 years,—</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Three wheeler auto-rickshaw</td>
<td>750</td>
</tr>
</tbody>
</table>
**FIFTH SCHEDULE—contd.**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).</td>
<td></td>
<td>1250</td>
</tr>
<tr>
<td>(c) Tourist taxi</td>
<td></td>
<td>2500</td>
</tr>
<tr>
<td>(d) Light goods vehicles</td>
<td></td>
<td>2500.</td>
</tr>
<tr>
<td>(II) Transport vehicles which have completed 15 years from the date of their first registration and running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 15 years,—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Three wheeler auto-rickshaw</td>
<td></td>
<td>750</td>
</tr>
<tr>
<td>(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).</td>
<td></td>
<td>1250</td>
</tr>
<tr>
<td>(c) Tourist taxi</td>
<td></td>
<td>2500</td>
</tr>
<tr>
<td>(d) Light goods vehicles</td>
<td></td>
<td>2500.</td>
</tr>
<tr>
<td>(3) Transport vehicles other than those covered in entry (2) above, which have completed 8 years from the date of their first registration, thereafter for every year,—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Medium, Heavy and Articulated goods vehicles with gross vehicle weight more than 7500-kg.</td>
<td></td>
<td>10 per cent. of annual tax.</td>
</tr>
<tr>
<td>(b) Contract carriage buses and motor vehicles covered under Clause A-VII of the First Schedule.</td>
<td></td>
<td>2.5 per cent. of annual tax.</td>
</tr>
<tr>
<td>(c) Private service vehicles</td>
<td></td>
<td>2.5 per cent. of annual tax.</td>
</tr>
<tr>
<td>(d) Tourist buses</td>
<td></td>
<td>2.5 per cent. of annual tax.</td>
</tr>
<tr>
<td>(e) Camper Van (Transport), Stage Carriage Vehicle, Special Purpose Vehicle, Mobile Clinic, Ambulance, X-Ray Van, Library Van, Mobile Workshop, Cash Van, Hearse, Animal Ambulance, Fire Brigade Vehicles and motor vehicles covered under Clause A-VI of the First Schedule.</td>
<td></td>
<td>2.5 per cent. of annual tax.</td>
</tr>
</tbody>
</table>
6. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, XV of 2010, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken, as the case may be, under the principal Act, as amended by this Act.
In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicle Tax (Amendment) Act, 2012 (Mah. Act No. XIV of 2012), is hereby published under the authority of the Governor.

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

H. B. PATEL,
Secretary to Government, Law and Judiciary Department.

MAHARASHTRA ACT No. XIV OF 2012.

(First published, after having received the assent of the Governor in the “Maharashtra Government Gazette”, on the 4th August 2012.

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2012, on the 26th June 2012;
AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 26th June 2012.

2. In section 3 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as “the principal Act”), in sub-section (1D), in clause (c), after sub-clause (ii), the following proviso shall be added, namely:

“Provided that, such one time tax at twice the rate under sub-clause (i) or (ii) shall not exceed 20 per cent. of the cost of the vehicle.”

3. In the THIRD SCHEDULE appended to the principal Act, in PART I, in column (2), in clause (3),—

(a) after the words, brackets and letters “Compressed Natural Gas (CNG)” the words, brackets and letters “or Liquified Petroleum Gas (LPG)” shall be inserted;

(b) after the words and letters “fitted with CNG Kit” the words and letters “or LPG Kit” shall be inserted.

4. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2012, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.
MAHARASHTRA ACT No. XV OF 2016.

(First published, after having received the assent of the Governor in the “Maharashtra Government Gazette”, on the 26th April 2016).

An Act further to amend certain tax laws in operation in the State of Maharashtra.

WHEREAS it is expedient further to amend certain tax laws in operation in the State of Maharashtra, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-seventh Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2016. Short title and commencement.

(2) Save as otherwise provided in this Act,—

(a) sections 5, 6 and 8 shall come into force with effect from the 1st April 2016;

(b) sections 9, 13, 16 and 17 shall come into force with effect from the 1st May 2016;

(c) sections 2, 3, sub-section (1) of section 10 and sub-section (2) of section 15 shall come into force from such date as the State Government may by notification in the Official Gazette, appoint and different dates may be appointed for different provisions;

(d) remaining sections shall come into force on the date of publication of this Act in the Official Gazette.
CHAPTER II

AMENDMENTS TO THE MAHARASHTRA MOTOR VEHICLES TAX ACT.

2. In section 3 of the Maharashtra Motor Vehicles Tax Act (hereinafter, in this Chapter, referred to as "the Motor Vehicles Tax Act"), in sub-section (1C), in clause (c), for the portion beginning with the words "Notwithstanding anything" and ending with the words "at thrice the rate" the following shall be substituted, namely:—

"Notwithstanding anything contained in clause (a), there shall be levied and collected the one time tax specified in Part I or Part II of the Second Schedule,—

(i) on a motor cycle or tri-cycle used or kept for use in the State by a person not being an individual, a local authority, a public trust, a university or an educational institutions, at twice the rate;

(ii) on all imported motor cycles and tri-cycles, at twice the rate."

3. In the SECOND SCHEDULE appended to the Motor Vehicles Tax Act, in PART I, for entry 1, the following entry shall be substituted, namely:—

"1 Motor cycles and tri-cycles, including those used for drawing a trailer or a side car,—

(a) whose engine capacity is upto 99cc; 8% of the cost of vehicle subject to a minimum of rupees 1,500;

(b) whose engine capacity is above 99cc and upto 299cc; 9% of the cost of vehicle subject to a minimum of rupees 1,500;

(c) whose engine capacity is more than 299cc. 10% of the cost of vehicle subject to a minimum of rupees 1,500.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA PURCHASE TAX ON SUGARCANE ACT, 1962.

4. Section 12B of the Maharashtra Purchase Tax on Sugarcane Act, 1962 shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be added, namely:—

"(2) The tax payable on the purchases of sugarcane in the year 2015-2016, by a sugar factory shall be exempted, if such sugar factory exports sugar in the year 2015-2016 to the extent of the Mill-wise Indicative Export Quota (MIEQ), as per the policy laid down by the Government of India."

CHAPTER IV

AMENDMENTS TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYS ACT, 1975.

5. In section 3 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975,(hereinafter, in this Chapter, referred to as “the Profession Tax Act”), after sub-section (2), the following sub-section shall be added, namely:—

“(3) Notwithstanding anything contained in the third proviso of sub-section (2), where an application for enrolment is filed between the 1st April 2016 and 30th September 2016 or is pending on the 1st April 2016, the liability to pay tax under this section for the period for which he has remained unenrolled shall not be for any period prior to the 1st April 2013.”
6. In section 27A of the Profession Tax Act, after clause (g), the following clause shall be added, namely:

“(h) the armed members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 applies and the armed members of the Border Security Force, to whom the Border Security Force Act, 1968 applies and serving in the State.”

CHAPTER V

AMENDMENT TO THE MAHARASHTRA TAX ON THE ENTRY OF GOODS INTO LOCAL AREAS ACT, 2002.

7. After section 6 of the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002, the following section shall be inserted, namely:

“6A. Subject to the provisions of this Act and the rules made thereunder in this behalf, the provisions of the Maharashtra Value Added Tax Act, 2002, and the rules made thereunder, in so far as they relate to the electronic filing of returns, electronic payment of tax or any amount payable under this Act or electronic application, appeal or any other electronic documents shall, *mutatis mutandis* apply for the purposes of this Act.”

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

8. In section 8 of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as “the Value Added Tax Act”), after sub-section (3C), the following sub-section shall be inserted, namely:

“(3D) The State Government may, by general or special order published in the *Official Gazette* and subject to such conditions, exceptions and restrictions as may be specified in the said order, exempt fully or partially from payment of tax with effect from the date specified in the order, the transfer of property in goods involved in the sizing and warping of yarn.”

9. In section 10 of the Value Added Tax Act, in sub-section (9), after the word brackets and figure “sub-section (2)” the words and figures “and Advance Ruling Authority, constituted under section 55” shall be inserted.

10. In section 16 of the Value Added Tax Act,—

(1) in sub-section (3), for the existing proviso, the following provisos shall be substituted, namely:

“Provided that, on finding that,—

(i) the application is not complete, or

(ii) the documents prescribed for grant of registration certificate have not been uploaded on the department’s web site *i.e. www.mahavat.gov.in*, or

(iii) such documents are not consistent with the information contained in the application or are not legible, or

(iv) the prescribed conditions are not fulfilled,

the prescribed authority may pass the rejection order without giving an opportunity of being heard and shall intimate the applicant accordingly in the prescribed manner:
Provided further that, if the applicant complies with all the discrepancies intimated in the rejection order within thirty days from the date of intimation of rejection order and if such compliance is approved by the prescribed authority, then the application rejected earlier under the first proviso shall stand restored. However, the applicant shall be eligible to comply with the discrepancies under this proviso only once;“.

(2) in sub-section (6), for the second proviso, the following proviso shall be substituted, namely:

“Provided further that, where the Commissioner is satisfied that any person,—

(a) who has voluntarily got himself registered has not commenced business within six months from the date of registration, or

(b) has obtained registration by fraud or by misrepresentation of facts,

the Commissioner may, after giving the person a reasonable opportunity of being heard, cancel the registration certificate with effect from such date as he may fix in accordance with the rules.”.

11. In section 20 of the Value Added Tax Act, in sub-section (4),—

(1) in clause (a), for the words “of ten months from the end of the year” the words “prescribed for furnishing the audit report under section 61 for the year” shall be substituted;

(2) in the proviso, the words, brackets and letter “each of clause (a) or, as the case may be,” shall be deleted.

12. In section 23 of the Value Added Tax Act,—

(1) after sub-section (2), the following sub-section shall be inserted, namely:

“(2A) Where all the returns for the period commencing on or after the 1st April 2012 are filed by a registered dealer for any year within the period for filing revised return under clause (a) of sub-section (4) of section 20 and if the taxes as per these returns has also been paid within the said period and if the Commissioner is satisfied that the returns furnished by such dealer are correct and complete, he may assess the amount of tax due from such dealer on the basis of such returns:

Provided that, if no such order of assessment is made within four years from the end of the year to which such returns relate, then such returns shall be deemed to have been accepted.”;

(2) after sub-section (5), the following sub-sections shall be inserted, namely:

“(5A) After initiation of proceedings under sub-section (2), (3), (4) or, as the case may be, under sub-section (5), the Commissioner may, after considering all the documents or evidence produced by the dealer or, as the case may be, available with the Department, send his observations about the tax liability, by an intimation in the prescribed form, to the dealer before passing an assessment order under the respective sub-section. Such intimation shall be communicated in the prescribed manner to the dealer not later than
six months before the date of expiry of the period of limitation for assessment under the respective sub-section under which the assessment order could be passed. If the dealer agrees with all the observations in the intimation and files the return or, as the case may be, a revised return under clause (c) of sub-section (4) of section 20 and also makes the full payment of tax as per such returns and also applicable interest, then a confirmation order shall be passed in the prescribed manner under this sub-section and the assessment proceedings shall be deemed to have been closed.

(5B) The provisions of sub-section (5A) shall also be applicable to the assessment proceedings under sub-section (2), (3), (4) or, as the case may be, (5) pending on the 1st April 2016.”.

13. In section 26 of the Value Added Tax Act, in sub-section (1), in clause (c), for the words “Additional Commissioner” the words “Additional Commissioner, Advance Ruling Authority” shall be substituted.

14. After section 28 of the Value Added Tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st April 2011, namely:

“28A. During the course of any proceedings under the Act, if the Commissioner is of the opinion that any transaction entered into by any dealer for sales price, which is below the prescribed fair market price for commodity for a prescribed class of dealers, so as to be liable, to pay tax less than the tax, which would have been otherwise become payable on such sales or purchases, then the Commissioner shall determine the tax liability as per the fair market price of such transaction while passing an order in the said proceedings.”.

15. In section 31 of the Value Added Tax Act,—

(1) for sub-section (4), the following sub-section shall be substituted, namely:

“(4) Any amount or any sum deducted on or after the 1st April 2016 in accordance with the provisions of this section and paid to the State Government may be,—

(i) claimed as a payment of tax by the person making the said supply to the employer, or

(ii) transferred as a credit to the sub-contractor in the prescribed manner, if sub-contract has been awarded, in respect of the concerned contract.

The principal contractor shall be eligible to claim credit of such amount or sum, in the period in which the certificate for payment is furnished to him by the person deducting tax. The sub-contractor may claim the credit of such amount in the period in which the principal contractor has transferred the credit of such amount to him or in any subsequent period.”;

(2) after sub-section (7), the following sub-section shall be inserted, namely:-

“(8) Every employer liable to deduct tax at source shall in the prescribed manner apply to the Commissioner for allotment of a sales tax deduction account number. The number shall be mentioned in documents, statements and returns to be filed by him:

Provided that, if an employer is registered under the Act, then he shall not be required to apply under this sub-section.”;
(3) in sub-section (9), after the words “in respect of the said supply” the following portion shall be added, namely:—

“and not transferred to the sub-contractor. Similarly, the sub-contractor shall not be called upon to pay tax himself to the extent to which the tax has been transferred to him.”;

(4) after sub-section (9), the following sub-sections shall be added, namely:

“(10) The employer, who has deducted and paid any amount in any period under the provisions of this section, shall in the prescribed form and manner by such date as may be prescribed, file return for the said period.

(11) The employer who has furnished a return under this section, discovers any omission or incorrect statement therein, may furnish a revised return in respect of the period covered by the said return on or before the expiry of a period of nine months from the end of the year to which the return relates.

(12) Where the employer has failed to apply for the sales tax deduction account number, as required under sub-section (8), then the Commissioner may, after giving the employer a reasonable opportunity of being heard, impose upon him, by way of penalty, a sum upto the amount of tax deductible by the employer, for the period during which he had failed to obtain the sales tax deduction account number.

(13) Where the employer has failed to file the return as provided under sub-section (10) within the prescribed time, the Commissioner shall impose on him a sum upto rupees five thousand by way of penalty.”.

16. For section 55 of the Value Added Tax Act, the following section shall be substituted, namely:—

55. (1) The applicant may make an application to the Commissioner for Advance Ruling on the questions prescribed.

(2) The applicant desirous of obtaining Advance Ruling under this section may make an application to the Commissioner in prescribed form and manner, stating any question prescribed under sub-section (1) on which the Advance Ruling is sought.

(3) The Commissioner shall constitute the Advance Ruling Authority, comprising three officials, not below the rank of Joint Commissioner by notification in the Official Gazette, for giving Advance Rulings. He may allot any of the questions or, as the case may be, all the questions prescribed under sub-section (1) to such Advance Ruling Authority.

(4) The Commissioner may also allot any application or question in such application made under section 56 and pending on the date of effect of this amendment or, as the case may be, any class of applications, to such Advance Ruling Authority.

(5) The Commissioner or, as the case may be, the Advance Ruling Authority shall, subject to rules, make Advance Ruling, within ninety days from the date of acceptance of the application by the Commissioner or, as the case may be, the Advance Ruling Authority.
(6) The applicant may withdraw his application within thirty days from the date of submission of the application.

(7) (a) No application shall be accepted where the question raised in the application,—

(i) is already pending before the Tribunal, Bombay High Court or, as the case may be, the Supreme Court in respect of the applicant, or

(ii) relates to a transaction or issue which is designed apparently for the avoidance of tax.

(b) The Commissioner or, as the case may be, the Advance Ruling Authority, may call for a report from the concerned officer, in the prescribed manner.

(c) The communication regarding the acceptance of the application shall be made to the applicant within thirty days from the date of submission of the application.

(d) No application shall be rejected under this sub-section unless an opportunity of being heard has been given to the applicant and where the application is rejected, reasons for such rejections shall be recorded in the order.

(8) (a) The Advance Ruling of the Commissioner shall be binding on all the officers, including the appellate authority or, as the case may be, on the Advance Ruling Authority in respect of the similarly situated persons.

(b) The Advance Ruling of the Advance Ruling Authority shall be binding on all the officers, including the appellate authority, other than the Commissioner, in respect of the similarly situated persons.

(9) The Commissioner or, as the case may be, the Advance Ruling Authority, may direct that the Advance Ruling shall not affect the liability of the applicant or, if the circumstances so warrant of any other person similarly situated, as respects any sale or purchase effected prior to the Advance Ruling.

(10) The appeal against the Advance Ruling order shall lie to the Tribunal and shall be subject to the conditions prescribed.

(11) Notwithstanding anything contained in this Act, no appeal shall be entertained under any circumstances whatsoever, after the date of expiry of period of thirty days from the date of communication of the Advance Ruling order to the applicant.

(12) The Advance Ruling order passed by the Advance Ruling Authority shall be subject to any directions or, as the case may be, instructions, issued under subsection (10) of section 10 by the Commissioner and any order passed by the Commissioner under section 56, as it existed.

(13) The Commissioner or, as the case may be, the Advance Ruling Authority may on his own motion, rectify any mistake apparent from the record and may rectify any order passed by it before the order so issued has been given effect to by the officer concerned. The applicant may also bring to the notice of the Commissioner or, as the case may be, Advance Ruling Authority, any such mistake within thirty days from the date of receipt of the said order:
Provided that, no such rectification shall be done unless the applicant has been given a reasonable opportunity of being heard:

Provided further that, an order under this sub-section shall be passed within a period of sixty days from the date of receipt of the Advance Ruling by the applicant.

(14) (a) The Commissioner may, on his own motion call for the record of any Advance Ruling issued by the Advance Ruling Authority to examine as to whether the said ruling is erroneous in so far as it is prejudicial to the interests of revenue. The Commissioner may, by serving on the applicant a notice in the prescribed form pass such order as he thinks just and proper.

(b) The Commissioner may also, for reasons to be recorded in writing on his own motion, review the Advance Ruling passed by him under this section and pass such order as he thinks just and proper. However, before initiating any action under this clause, the Commissioner shall obtain prior permission of the State Government. Such permission shall also be obtained when the Advance Ruling order is proposed to be made contrary to the order passed by the Commissioner under section 56.

(c) The Commissioner may direct that, the order of review shall not affect the liability of the person in whose case review is made in respect of any sale or purchase effected prior to the review and may likewise, if the circumstances so warrant, direct accordingly in respect of any other person similarly situated.

(d) No order shall be passed,—

(i) under clause (a), after the expiry of a period of six months from the end of the year containing the date of Advance Ruling;

(ii) under clause (b), after the expiry of a period of three months from the end of the month in which the State Government gives permission to initiate action under clause (b):

Provided that, no order under this sub-section shall be passed unless an opportunity of being heard is given to the applicant.

(15) The regulations regarding the procedure to be followed shall be formulated by the Commissioner.”.

17. Section 56 of the Value Added Tax Act shall be deleted.

18. In section 70 of the Value Added Tax Act, after sub-section (2), the following sub-section shall be added, namely:

“(3) Any person, who fails to furnish information as provided in this section within the prescribed period, shall be liable to pay by way of penalty a sum not exceeding rupees one lakh and in case of continuing default, for a period beyond two months, a further penalty of rupees one thousand for every day of such continuance.”.

19. In section 88 of the Value Added Tax Act, in clause (a-1), after the words “Mega Unit” the words “and Ultra Mega Unit” shall be inserted.

20. In section 89 of the Value Added Tax Act, for sub-sectons (3) and (4), the following sub-sections shall be substituted, namely:

“(3) The invoice issued by a dealer, specified in sub-section (3A), shall contain a prescribed declaration in respect of the goods other than declared goods, covered by the Eligibility Certificate.
(3A) The restrictions specified in sub-section (3) shall be applicable to the following,—

(i) the Mega Unit or, as the case may be, the Ultra Mega Unit, holding a valid Identification Certificate;

(ii) the Very Large Unit or, as the case may be, the Mega Unit, holding a Certificate of Entitlement, availing incentives by way of deferment of payment of tax under the Package Scheme of Incentives, 1993;

(iii) the immediate purchaser or, as the case may be, the subsequent purchasers, purchasing goods, originally manufactured by the dealers mentioned in clauses (i) and (ii).

(4) Where the dealer mentioned in sub-section (3A) fails to incorporate the prescribed declaration applicable to him, the Commissioner shall, after giving a reasonable opportunity of being heard, by order in writing impose upon him, in addition to any tax payable by him, a penalty equal to the amount of tax contained in the said invoice.”.

CHAPTER VII
AMENDMENT TO THE MAHARASHTRA TAX ON LOTTERIES ACT, 2006.

21. In section 3 of the Maharashtra Tax on Lotteries Act, 2006, in sub-section (1), in the TABLE,—

(a) in entry 1, in column (3), for the figures “60,000” the figures “70,000” shall be substituted;

(b) in entry 2, in column (3), for the figures “1,25,000” the figures “1,50,000” shall be substituted;

(c) in entry 3, in column (3), for the figures “2,50,000” the figures “3,50,000” shall be substituted;

(d) in entry 4, in column (3), for the figures “12,00,000” the figures “14,00,000” shall be substituted.

CHAPTER VIII
VALIDATION AND SAVINGS.

22. (1) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person, or any action taken or thing done in relation to such assessment, review, levy or collection of tax under the provisions of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this section, referred to as “the Value Added Tax Act”), before the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2016 (hereinafter, in this section, referred to as “the Amendment Act”), shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the Value Added Tax Act, as amended by the Amendment Act, and accordingly,—

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax so paid; and

(c) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of any such tax.
(2) For the removal of doubts, it is hereby declared that nothing in sub-section (I) shall be construed as preventing a person—

(a) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, review, levy or collection of tax referred to in sub-section (I), or

(b) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

(3) Nothing in the Value Added Tax Act, as amended by the Amendment Act, shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the Value Added Tax Act, but for the amendments made by the Amendment Act; nor shall any person in respect of such act or omission be subject to a penalty have greater than that which could have been imposed on him under the law in force immediately before the commencement of the Amendment Act.

(4) Notwithstanding the deletion of section 56 of the Value Added Tax Act, the provisions of said section and the rules made thereunder shall, subject to the other provisions of the said Act, continue to have effect in so far as they apply to the,—

(a) applications pending prior to the date (hereinafter referred to as "the said date") of effect of section 17 of the Amendment Act,

(b) proceedings which have been completed prior to the said date, and

(c) proceedings which may commence after the said date.
MAHARASHTRA ACT No. XXX OF 2016.

(First published, after having received the assent of the Governor in the “Maharashtra Government Gazette” on the 23rd August 2016).

An Act further to amend the Maharashtra Motor Vehicles Tax Act.

WHEREAS it is expedient further to amend the Maharashtra Motor Vehicles Tax Act, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-seventh Year of the Republic of India, as follows:—

1. (1) This Act may be called the Maharashtra Motor Vehicles Tax (Amendment) Act, 2016.

(2) It shall come into force on such date, as the State Government may, by notification in the Official Gazette, appoint.

2. In section 2 of the Maharashtra Motor Vehicles Tax Act (hereinafter referred to as “the principal Act”), after clause (1), the following clause shall be inserted, namely:—

“(1A-I) ‘Cess’ means the Cess levied under section 3B;”.

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

PRAKASH H. MALI,
Principal Secretary to Government,
Law and Judiciary Department.
3. After section 3A of the principal Act, the following section shall be inserted, namely:

“3B. There shall be levied and collected such Cess, being an additional tax, at the rate, not exceeding 10 per cent. of the tax levied under section 3, in respect of the newly registered vehicles in the State and the vehicles permanently migrated to the State, as may be notified by the State Government, from time to time.”.

4. In section 11 of the principal Act, after sub-section (4), the following sub-section shall be added, namely:

“(5) The Cess levied and collected under section 3B shall be utilized for the purposes related to road safety programmes as specified in sub-section (4) of section 215 of the Motor Vehicles Act, 1988.”.
MAHARASHTRA ACT No. XLII OF 2017.

(First published, after having received the assent of the Governor in the “Maharashtra Government Gazette”, on the 29th May 2017).


WHEREAS it is expedient further to amend the Mumbai Municipal Corporation Act, the Maharashtra Entertainments Duty Act, the Maharashtra Municipal Corporations Act, the Maharashtra Motor Vehicles Tax Act, the Maharashtra Village Panchayats Act, the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965, the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and the Maharashtra Value Added Tax Act, 2002, for the purposes
hereinafter appearing; it is hereby enacted in the Sixty-eighth Year of the Republic of India as follows:—

CHAPTER I

1. (1) This Act may be called the Maharashtra Goods and Services Tax related laws (Amendments, Validation and Savings) Act, 2017.

   (2) (a) Section 63, sub-section (3) of section 67 and section 73 shall come into force on the date of publication of this Act in the Official Gazette;

   (b) remaining sections shall come into force from such date as the State Government may by notification in the Official Gazette appoint, and different dates may be appointed for different provisions.

CHAPTER II

AMENDMENTS TO THE MUMBAI MUNICIPAL CORPORATION ACT.

2. In section 3 of the Mumbai Municipal Corporation Act (hereinafter, in this Chapter, referred to as “the Mumbai Corporation Act”), clause (pa) of III of 1888 shall be deleted.

3. In section 126 of the Mumbai Corporation Act, in sub-section (2), in clause (a), the words “and, in the case of octroi on such articles” shall be deleted.

4. In section 128 of the Mumbai Corporation Act, in sub-section (1), in clause (a), the words “and the articles on which octroi shall be levied,” shall be deleted.

5. In section 139 of the Mumbai Corporation Act, entry (4) shall be deleted.

6. Above section 192 of the Mumbai Corporation Act, the heading “Octroi” shall be deleted.

7. Sections 192, 193, 194, 194-1A, 194A, 195, 195-1A and 195-1B of the Mumbai Corporation Act shall be deleted.

8. In section 196 of the Mumbai Corporation Act, the words “or by adding to the number of articles on which octroi is being levied” shall be deleted.

9. Section 199 of the Mumbai Corporation Act shall be deleted.

10. Section 213 of the Mumbai Corporation Act shall be deleted.

11. Sections 478, 478-1A, 478-1AA and 478-1B of the Mumbai Corporation Act shall be deleted.

12. Schedules H and H-1 of the Mumbai Corporation Act shall be deleted.
CHAPTER III

AMENDMENTS TO THE MAHARASHTRA ENTERTAINMENTS DUTY ACT.

13. In section 2 of the Maharashtra Entertainments Duty Act (hereinafter, in this Chapter, referred to as “the Entertainments Duty Act”),—

(1) clause (d-1) shall be deleted ;

(2) after clause (f-a1), the following clauses shall be inserted, namely :

(f-a2) “local authority” means,—

(i) a “Municipality” as defined in clause (e) of article 243P of the Constitution ;

(ii) a “Zilla Parishad” as constituted under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 ;

(iii) “Cantonment Board”, as defined in section 3 of the Cantonments Act, 2006 ;

(f-a3) “Chief Officer” means a person appointed or deemed to be appointed as Chief Officer under the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965 ;

(f-a4) “Chief Executive Officer” of the Zilla Parishads means the Chief Executive Officer of a Zilla Parishad appointed under section 94 of Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 ;

(f-a5) “Chief Executive Officer” of the Cantonment Board means the person appointed as the Chief Executive Officer of a cantonment under the Cantonments Act, 2006 ;

(f-a6) “Municipal Commissioner” means the Municipal Commissioner for the Municipal Corporation appointed under the Mumbai Municipal Corporation Act or as the case may be, under the Maharashtra Municipal Corporations Act ;”.

14. In section 3 of the Entertainments Duty Act,—

(1) except sub-sections (6), (7) and (8), for the words “State Government”, wherever they occur, the words “local authority” shall be substituted ;

(2) in sub-section (3), in clause (j), for the word “Commissioner” the words “local authority” shall be substituted ;

(3) in sub-section (4), in clause (d), for the words “Collector of the District” the following shall be substituted, namely :

“(i) Municipal Commissioner, in case of a Municipal Corporation, or

(ii) Chief Officer, in case of a Municipal Council, or

(iii) Chief Executive Officer, in case of a Zilla Parishad or a Cantonment Board, as the case may be, ;”;

(4) in sub-section (13), in clause (b), in sub-clause (i), for the word “Collector” the following shall be substituted, namely :

“(i) Municipal Commissioner, in case of a Municipal Corporation,
(ii) Chief Officer, in case of a Municipal Council,

(iii) Chief Executive Officer, in case of a Zilla Parishad or a Cantonment Board, as the case may be, ".

15. Section 3AA of the Entertainments Duty Act shall be deleted.

16. In section 3A of the Entertainments Duty Act,—

(1) for the words "State Government" the words "local authority" shall be substituted;

(2) the words, figure and letters "and a surcharge provided by section 3AA" shall be deleted.

17. In section 4 of the Entertainments Duty Act, for the words "State Government", wherever they occur, the words "local authority" shall be substituted.

18. In section 4B of the Entertainments Duty Act, for the words "State Government", wherever they occur, the words "local authority" shall be substituted.

19. In section 4E of the Entertainments Duty Act, for the words "State Government", wherever they occur, the words "local authority" shall be substituted.

20. In section 5 of the Entertainments Duty Act, for the word "Collector" wherever it occurs, the words "local authority" shall be substituted.

21. In section 6 of the Entertainments Duty Act, in sub-sections (1) and (2), for the word "Collector" the words "local authority" shall be substituted.

22. In section 8 of the Entertainments Duty Act, for the portion beginning with "The Commissioner" and ending with "the State Government" the words "Any officer duly authorized by the local authority" shall be substituted.

23. In section 9A of the Entertainments Duty Act, for the words "State Government", wherever they occur, the words "local authority" shall be substituted.

24. In section 9B of the Entertainments Duty Act, for the word "Government" the words "local authority" shall be substituted.

25. In section 9C of the Entertainments Duty Act, for the word "Collector" the words "local authority" shall be substituted.

26. In section 9D of the Entertainments Duty Act, for the word "Collector" the words "local authority" shall be substituted.

27. In section 10 of the Entertainments Duty Act,—

(1) the existing section 10 shall be re-numbered as sub-section (1) thereof; and in sub-section (1) as so re-numbered, for the words " State Government" wherever they occur, the words "local authority" shall be substituted ;

(2) after sub-section (1) as so re-numbered, the following sub-section shall be added, namely :

Deletion of section 3AA of I of 1923.

Amendment of section 3A of I of 1923.

Amendment of section 4 of I of 1923.

Amendment of section 4B of I of 1923.

Amendment of section 4E of I of 1923.

Amendment of section 5 of I of 1923.

Amendment of section 6 of I of 1923.

Amendment of section 8 of I of 1923.

Amendment of section 9A of I of 1923.

Amendment of section 9B of I of 1923.

Amendment of section 9C of I of 1923.

Amendment of section 9D of I of 1923.
“(2) For the purposes of sub-section (1), the powers of the local authority shall be exercised by (i) the Municipal Commissioner, (ii) the Chief Officer, in case of a Municipal Council, (iii) the Chief Executive Officer, in case of a Zilla Parishad, (iv) the Chief Executive Officer, in case of a Cantonment Board, in their respective jurisdiction.”.

28. In section 10A of the Entertainments Duty Act, for the word “Collector”, wherever it occurs, the following shall be substituted, namely:—


29. In section 12 of the Entertainments Duty Act, for the words “State Government”, at both the places where they occur, the words “State Government and local authority” shall be substituted.

30. Section 13 of the Entertainments Duty Act shall be deleted.

31. Schedule appended to the Entertainments Duty Act shall be deleted.

CHAPTER IV
AMENDMENTS TO THE MAHARASHTRA MUNICIPAL CORPORATIONS ACT.

32. In section 2 of the Maharashtra Municipal Corporations Act (hereinafter, in this Chapter, referred to as “the Municipal Corporations Act”), clauses (6A), (31A), (42), (70A), (70B) and (70C) shall be deleted.

33. In section 32 of the Municipal Corporations Act,—

(1) in sub-section (4), the words “octroi or” shall be deleted;

(2) in sub-section (5), the word “octroi” shall be deleted.

34. In section 99 of the Municipal Corporations Act, the words, brackets and letters “excluding local body tax under clause (aaa) thereof” shall be deleted.


36. In section 127 of the Municipal Corporations Act, in sub-section (2), clauses (a), (aa) and (aaa) shall be deleted.

37. In section 128 of the Municipal Corporations Act, in clause (5), the words “octroi and” shall be deleted.

38. Section 146 alongwith the heading “Exemptions from Octroi” of the Municipal Corporations Act shall be deleted.

39. In section 149 of the Municipal Corporations Act, sub-section (6) shall be deleted.
40. Chapter XIA and sections 152A to 152O of the Municipal Corporations Act shall be deleted.

41. Chapter XIB and sections 152P, 152Q, 152R, 152S and 152T of the Municipal Corporations Act shall be deleted.

42. Sections 398 and 398-1A of the Municipal Corporations Act shall be deleted.

43. In section 466 of the Municipal Corporations Act, in sub-section (1), in para (A),—

   (1) in clause (a), the words “octroi and ” shall be deleted;
   (2) in clause (b), the words “octroi and ” shall be deleted;
   (3) clause (c) shall be deleted;
   (4) clause (e) shall be deleted;
   (5) clause (g) shall be deleted.

44. Schedules A, B and C of the Municipal Corporations Act shall be deleted.

45. In Schedule D of the Municipal Corporations Act, in Chapter VIII, rules 26, 28 and 29 shall be deleted.

CHAPTER V

AMENDMENT TO THE MAHARASHTRA MOTOR VEHICLES TAX ACT.

46. In section 2 of the Maharashtra Motor Vehicles Tax Act, for clause (IA), the following clause shall be substituted, namely:—

   “(IA) “cost of vehicle” in relation to,—

(a) a vehicle manufactured in India means, cost as per the final cost mentioned in the purchase invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle which shall include the basic manufacturing cost, Central Goods and Services Tax levied under the Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax under the Integrated Goods and Services Tax Act, 2017, Cess under the Goods and Services Tax (Compensation to States) Act, 2017 and Goods and Services Tax paid in such State or Union Territory, and
(b) a vehicle imported into India irrespective of its place of manufacture means cost as per the landed value of the vehicle consisting of the assessable value under the Customs Act, 1962 and the customs duty paid thereupon, including additional duty paid if any, as endorsed in the Bill of Entry by the Customs Department, and Integrated Goods and Services Tax under the Integrated Goods and Services Tax Act, 2017, and Cess under the Goods and Services Tax (Compensation to States) Act, 2017, if any.

Explanation.—(1) The discount given by the manufacturer or the dealer, if any, shall be added in the final cost as mentioned in the purchase invoice.

(2) The vehicles sold prior to the date of commencement of the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Goods and Services Tax (Compensation to States) Act, 2017 and Maharashtra Goods and Services Tax Act, 2017 and produced for registration after such date shall be taxed as per the provisions which were in force prior to the Maharashtra Goods and Services Tax related laws (Amendments, Validation and Savings) Act, 2017.”

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA VILLAGE PANCHAYATS ACT.

47. In section 3 of the Maharashtra Village Panchayats Act (hereinafter, in this Chapter, referred to as “the Village Panchayats Act”), in section 3, clauses (5), (11A) and (11B) shall be deleted.

48. Section 124 A of the Village Panchayats Act shall be deleted.

CHAPTER VII

AMENDMENTS TO THE MAHARASHTRA MUNICIPAL COUNCILS, NAGAR PANCHAYATS AND INDUSTRIAL TOWNSHIPS ACT, 1965.

49. In section 2 of Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965 (hereinafter, in this Chapter, referred to as “the Municipal Councils Act”), clause (3A) shall be deleted.

50. In section 87A of the Municipal Councils Act, in sub-section (3), in clause (xi),—

(I) in sub-clause (a), the word “cess” shall be deleted;
(2) in sub-clause (b), the word “cess” shall be deleted.

51. In section 105 of the Municipal Councils Act, in sub-section (1), clauses (aa) and (e) shall be deleted.

52. Chapter IXA and sections 148A to 148O of the Municipal Councils Act shall be deleted.
CHAPTER VIII
AMENDMENT TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

53. In Schedule I appended to the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for entry 20A, the following entry shall be substituted, namely:—

“20A. Persons, registered under the Maharashtra Goods and Services Tax Act, 2017. 2500 per annum.”.

CHAPTER-IX
AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

54. In the long title of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as “the Value Added Tax Act”), the words “or purchase” shall be deleted.

55. In the preamble of the Value Added Tax Act, the words “or purchase” shall be deleted.

56. In section 2 of the Value Added Tax Act,—

(1) clauses (1), (2) and (3-a) shall be deleted;

(2) after clause (3-a) so deleted, the following clause shall be inserted, namely:—

“(3-b) “appointed date for the Maharashtra Goods and Services Tax Act” means the date on which the Maharashtra Goods and Services Tax Act, 2017 comes into force;”;

(3) in clause (4), in the Explanation, clause (i) shall be deleted;

(4) clause (7) shall be deleted;

(5) in clause (8), Exception I, II and III shall be deleted;

(6) clause (9) shall be deleted;

(7) for clause (12), the following clause shall be substituted, namely:—

“(12) “goods” means petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption;”;

(8) after clause (14) the following clause shall be inserted, namely:—


(9) clause (17A) shall be deleted;

(10) in clause (20), Explanation IA shall be deleted;

(11) in clause (24), in the Explanation, in clause (b), in sub-clause (vi), for the words and brackets “of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), the words “of alcoholic liquor for human consumption” shall be substituted;

(12) in clause (25), Explanation IA shall be deleted;
(13) clause (27) shall be deleted;
(14) in clause (29), the words “or purchase tax leviable or as the case may be,” shall be deleted;
(15) in clause (32), Explanation I shall be deleted;
(16) in clause (33), Explanation I shall be deleted.

57. In section 3 of the Value Added Tax Act,—
   (1) sub-section (1) shall be deleted;
   (2) in sub-section (2),—

   (a) for the words “to whom sub-section (1) does not apply and whose turnover either of all sales or, as the case may be, purchases made” the words “whose turnover of all sales of goods” shall be substituted;
   (b) in the proviso, the words “and purchases” and the words “or turnover of purchases” shall be deleted;
   (3) in sub-section (3), the words “or turnover of purchases” shall be deleted;
   (4) sub-section (5A) shall be deleted;
   (5) in sub-section (8), the words “or purchases” shall be deleted.

58. In section 6 of the Value Added Tax Act,—
   (1) for sub-section (1), the following sub-section shall be substituted, namely:

   “(1) There shall be levied a sales tax on the turnover of sales of goods, specified in column (2) in SCHEDULE B at the rates set out against each of them in column (3) of the said Schedule.”;
   (2) in sub-section (2), for the word and letter “ Schedule D”, the word “ SCHEDULE B” shall be substituted;

59. Sections 6A, 6B and 7 of the Value Added Tax Act shall be deleted.

60. In section 8 of the Value Added Tax Act,—
   (1) in sub-section (2), the words “and lubricants” shall be deleted;
   (2) sub-sections (3C) and (3D) shall be deleted.

61. In section 16 of the Value Added Tax Act,—
   (1) in sub-section (6), in clause (b), the words “or the turnover of purchases” shall be deleted;
   (2) after sub-section (6), the following sub-section shall be inserted, namely:

   “(6A) The registration of a dealer, who has not effected sale, during the year 2016-17, of any goods, specified in column (2) in SCHEDULE A or, as the case may be SCHEDULE B, as it exists on the appointed date for the Maharashtra Goods and Services Tax Act, shall be deemed to be cancelled with effect from the said appointed date:

   Provided that, any such dealer, whose registration is deemed to be cancelled, may apply in the prescribed manner for the revocation of the cancellation of his registration, if he intends to carry on the business in these goods.”.
62. Section 17 of the Value Added Tax Act shall be deleted.

63. After section 26A of the Value Added Tax Act, the following section shall be inserted, namely:

“26B. The State Government may enact a scheme by a notification in the \textit{Official Gazette} providing for,—

(i) the speedy disposal of proceedings of assessments under section 23, rectifications under section 24, review under section 25, appeals under section 26, refund proceedings and recovery proceedings;

(ii) criterion for selection of cases for assessment; and

(iii) criterion for selection of cases for withdrawal of pending proceedings referred in clause (i).”.

64. In section 30 of the Value Added Tax Act, in sub-section (2), after the second proviso, the following proviso shall be added, namely:

“Provided also that, in case a dealer, whose registration is deemed to be cancelled under sub-section (6A) of section 16, files an annual revised return, as provided under clause (b) or, as the case may be, clause (c), of sub-section (4) of section 20, for any period starting from the 1st April 2017, then the interest shall be payable on the excess amount of tax, payable as per such annual revised return from the prescribed dates by the prescribed class of dealers.”.

65. Section 31A of the Value Added Tax Act shall be deleted.

66. In section 41 of the Value Added Tax Act, in sub-section (4),—

(1) in clause (a), the words “and petroleum products” shall be deleted;

(2) in clause (b), in the \textit{Explanation}, the words “and petroleum products” shall be deleted;

(3) clause (c) shall be deleted.

67. In section 42 of the Value Added Tax Act,—

(1) sub-section (1) shall be deleted;

(2) in sub-section (2), the portion beginning with the words “who are running any eating house” and ending with the words “or vendors” shall be deleted;

(3) after sub-section (2), the following sub-section shall be added and deemed to have been added with effect from the 1st April 2010, namely:—
“(3B) The registered dealers, who had undertaken the construction of flats, dwellings or buildings or premises and transferred them in pursuance of an agreement along with the land or interest underlying the land and where,—

(a) such agreement is registered on or before the 31st May 2017; and

(b) the works contract activity in respect of aforesaid agreement is continued on or after the date notified for the purpose of the Maharashtra Goods and Services Tax Act or, as the case may be, payment is received,

then notwithstanding anything contained in sub-section (3A) or, as the case may be, in the Notification, Finance Department, No. VAT/2015/CR-65/Taxation.-1 dated the 9th July 2010, but subject to the conditions stated in column (3) at Serial Number (3) to (5) and (7) of the aforesaid notification, the said dealer shall,—

(i) determine the composition amount in lieu of tax payable on the transfer of the goods (whether as goods or in some other form), in execution of the works contract under the Act, at one per cent. of the payment received in respect of said flats, dwellings or buildings or premises till the date immediately preceding the date on which the Maharashtra Goods and Services Tax Act comes into force, and deduct the amount so determined from the composition amount paid as per the aforesaid notification, and

(ii) take the credit into the electronic credit ledger prescribed under the Maharashtra Goods and Services Tax Act of the balance unutilized amount remained on the date on which the Maharashtra Goods and Services Tax Act comes into force.”;

(4) sub-sections (3), (3A) and (4) shall be deleted.

68. In section 45 of the Value Added Tax Act,—

(1) in sub-section (2), the words “or purchased” shall be deleted;

(2) in sub-section (3),—

(a) the words “or purchases”, at both the places where they occur, shall be deleted;

(b) in the proviso, the words “or purchase” shall be deleted.

69. In section 47 of the Value Added Tax Act, after sub-section (2A), the following sub-section shall be inserted, namely :

“(2B) Notwithstanding anything contained in this section, if the order of the Court, Tribunal or the Central Government is passed on or after the appointed date of the Maharashtra Goods and Services Tax Act, then the provisions of the said Act, in this regard, shall be applicable.”.

70. In section 48 of the Value Added Tax Act,—

(1) in sub-section (1), in clause (a),—

(a) sub-clauses (i), (iii) and (iv) shall be deleted;

(b) in sub-clause (ii), the words “or purchase” shall be deleted;

(2) sub-section (3) shall be deleted.
71. Section 49 of the Value Added Tax Act shall be deleted.

72. In section 74 of the Value Added Tax Act, in sub-section (3), clause (c) shall be deleted.

73. For section 84 of the Value Added Tax Act, the following section shall be substituted, namely:

“84. (1) The Commissioner may, by notification in the Official Gazette, require any class of registered dealers, as may be specified in the notification, to declare the details, to the prescribed authority, regarding capital assets and the stock of goods held by them on the day immediately preceding the appointed date for the Maharashtra Goods and Services Tax Act.

(2) The Commissioner may, by notification in the Official Gazette, require any class of registered dealers, migrating to the Maharashtra Goods and Services Tax Act to furnish any other information in the prescribed manner.”.

74. Section 87 of the Value Added Tax Act shall be deleted.

75. In Schedule A appended to the Value Added Tax Act, for the entries 1 to 63, the following entries shall be substituted, namely:

“1 Toddy and Arak- Nil
2 Goods supplied from bond to foreign going ships and aircrafts. Nil.”.

76. Schedules B, C, and E appended to the Value Added Tax Act shall be deleted.

77. Schedule D appended to the Value Added Tax Act shall be renamed as Schedule B thereof and in Schedule B as so renamed,—

(a) entry 4 shall be deleted ;

(b) in entry 6, in column (2), for the figures and words “entry 8 of SCHEDULE C, entry 11 and entry 11A ” the figures and words “entry 11, 11A and entry 13 ” shall be substituted.”;
(c) for entries 12, 13 and 14 the following entries shall be substituted, namely:

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<td>Aviation Turbine Fuel sold to a Turbo-prop aircraft.</td>
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<td>Natural Gas</td>
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**Explanation.**—for the purposes of this entry, “Turbo-prop Aircraft” means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine.

**CHAPTER X**

**VALIDATION AND SAVINGS.**

78. (1) Notwithstanding the amendments made in the Mumbai Municipal Corporation Act, the Maharashtra Entertainments Duty Act, the Maharashtra Municipal Corporations Act, the Maharashtra Motor Vehicles Tax Act, the Maharashtra Village Panchayats Act, the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965, the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and the Maharashtra Value Added Tax Act, 2002 by this Act, those laws and all rules, regulations, orders, notifications, form, certificates and notices, appointments and delegation of powers issued under those laws which are in force immediately before the appointed day of the Maharashtra Goods and Services Tax Act, 2017 shall, subject to the other provisions of this Act, in so far as they apply, continue to have effect after the appointed day of the Maharashtra Goods and Services Tax Act, 2017 for the purposes of the levy, returns, assessment, re-assessment, appeal, determination, revision, rectification, reference, limitation, production and inspection of accounts and documents and search of premises, transfer of proceedings, payment and recovery, calculation of cumulative quantum of benefits, exemption from payment of tax and deferment of due date for payment of tax, cancellation of the certificate of Entitlement, collection or deduction of tax at source, refund or set-off of any tax, withholding of any refund, exemption from payment of tax, collection of statistics, the power to make rules, the imposition of any penalty, or of interest or forfeiture of sum where such levy, returns assessment, re-assessment, appeal, determination, revision, rectification, reference, limitation, payment and recovery, calculation of cumulative quantum of benefits, exemption from payment of tax and deferment of due date for payment of tax, cancellation of the certificate of entitlement, collection, deduction of tax at source, refund, set-off, withholding of any refund, exemption, collection of statistics, the power to make rules, limitation, production and inspection of accounts and documents and search of premises, transfer of proceedings, penalty, interest or forfeiture of any sum relates to any period ending before the appointed day of the Maharashtra Goods and Services Tax Act, 2017 or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid and whether or not the tax, penalty, interest, sum forfeited or tax deducted at source, if any, in relation to such proceedings is paid before or after the appointed day of the Maharashtra Goods and Services Tax Act, 2017.
(2) Without prejudice to the provisions contained in the foregoing sub-section, the provisions of section 7 of the Maharashtra General Clauses Act, shall apply in relation to the repeal of any of the provisions of the Acts referred to in sub-section (I).
Maharashtra Shasan Rajpatra

Aساाधारण भाग आठ

असाधारण क्रमांक १३०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांची प्रश्नापांतून केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाच्या आंतरिक विधेयकांना (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Motor Vehicles Tax, (Amendment) Act, 2017 (Mah. Act No. L of 2017), is hereby published under the authority of the Governor.

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

N. J. JAMADAR,
Principal Secretary and R.L.A. to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. L OF 2017.

(First published, after having received the assent of the Governor in the “Maharashtra Government Gazette”, on the 19th August 2017).

An Act further to amend the Maharashtra Motor Vehicles Tax Act.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Motor Vehicles Tax Act, for the purposes hereinafter appearing; and, therefore, promulgated the Maharashtra Motor Vehicles Tax (Amendment) Ordinance, 2017 on the 14th July 2017;

AND WHEREAS it is expedient to replace the said Ordinance, by an Act of the State Legislature; it is hereby enacted in the Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Maharashtra Motor Vehicles Tax (Amendment) Act, 2017.

   (2) It shall be deemed to have come into force on the 14th July 2017.

भाग आठ १३०—१
2. In section 3 of the Maharashtra Motor Vehicles Tax Act (hereinafter referred to as “the principal Act”),—

(i) in sub-section (1C), after clause (c), the following proviso shall be inserted, namely :

“Provided that, the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs.”;

(ii) in sub-section (1D), after the proviso, the following proviso shall be inserted, namely :

“Provided further that, the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs.”.

3. In the SECOND SCHEDULE to the principal Act, in PART-I, for entry 1, the following entry shall be substituted, namely :

“1. Motor cycles and tri-cycles, including those used for drawing a trailer or a side car,—

(a) whose engine capacity is upto 99cc ; 10% of the cost of vehicle subject to a minimum of rupees 1,500 ;

(b) whose engine capacity is above 99cc but upto 299cc ; 11% of the cost of vehicle subject to a minimum of rupees 1,500 ;

(c) whose engine capacity is more than 299cc ; 12% of the cost of vehicle subject to a minimum of rupees 1,500 ;”.

4. In the THIRD SCHEDULE to the principal Act, in PART I, in column (2), for clauses (1), (2) and (3), the following clauses shall be substituted, namely :

“(1) Petrol driven vehicles :

(a) 11% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;

(b) 12% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;

(c) 13% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;

(2) Diesel driven vehicles :

(a) 13% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;

(b) 14% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;

(c) 15% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;
(3) Compressed Natural Gas (CNG) or Liquified Petrol Gas (LPG) driven new vehicle with original equipment fitted with CNG/LPG Kit by manufacturer:

(a) 7% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs;

(b) 8% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs;

(c) 9% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs; “.

5. (1) The Maharashtra Motor Vehicles Tax (Amendment) Ordinance, 2017, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.
MAHARASHTRA ACT No. XXXIV OF 2018.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette" on the 11th April 2018.)

Whereas, it is expedient to amend the Maharashtra Motor Vehicles Tax (Amendment) Act, 2016 and for matters connected therewith or incidental thereto; it is hereby enacted in the Sixty-ninth Year of the Republic of India as follows:—

1. This Act may be called the Maharashtra Motor Vehicles Tax (Amendment) (Amendment) Act, 2018. Short title.

2. In section 1 of the Maharashtra Motor Vehicles Tax (Amendment) Act, 2016, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 24th October 2016, namely:—

“(2) It shall be deemed to have come into force on the 24th October 2016.”.
3. The Road Safety Cess levied and collected by the Government Notification, Home Department, No. MVR. 0716/CRR-324/TR-2, dated the 17th October 2016, issued under section 3B of the Maharashtra Motor Vehicles Tax Act, as amended by the Maharashtra Motor Vehicles Tax (Amendment) Act, 2016, shall be deemed to be levied and always deemed to have been validly levied and collected in accordance with the law, as if the said section 3B had been in force with effect from the 24th October 2016, and no suit or legal proceedings shall be maintained or continued in any Court against the State Government or any officer or servant or any Authority whatsoever, for the refund of any cess so paid.