



The Maharashtra State Tax on Profession, Trades, Callings and Employments
Act, 1975

Act 16 of 1975

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**THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS ACT, 1975.**

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H 4549--11a

MAHARASHTRA ACT No. XVI OF 1975.¹

[THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.]

[Received assent of the Governor on the 4th June 1975; assent first published in the *Maharashtra Government Gazette*, Extraordinary, Part IV, dated the 10th June 1975.]

Amended by Mah. 21 of 1976* (1-11-1976).†

" " " 13 of 1982 (20-4-1982).†

" " " 22 of 1985 (16-8-1985).†

" " " 25 of 1986 (3-7-1986).†

An Act to provide for the levy and collection of a tax on professions, trades, callings and employments for the benefit of the State.

WHEREAS, it is expedient to provide for the levy and collection of a tax on professions, trades, callings and employments for the benefit of the State 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 and for matters connected therewith; It is hereby enacted in the Twenty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975. Short title, extent and commencement.

(2) It extends to the whole of the State of Maharashtra.

(3) It shall be deemed to have come into force on the 1st of April 1975.

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

(a) "Commissioner" means the Commissioner of Profession Tax appointed under section 12, and includes an Additional Commissioner of Profession Tax (if any) appointed under that section; Definitions.

(b) "corporation area" means an area within the limits of a municipal corporation constituted under the Bombay Municipal Corporations Act, the Bombay Provincial Municipal Corporations Act, 1949 or the City of Nagpur Corporation Act, 1948;

²[(ba) "employee" means a person employed on salary or wages, and includes—

(i) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund;

(ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government where the body operates in any part of the State, even though its headquarters may be outside the State;

(iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;]

(c) "employer", in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages and includes the head of the office or any establishment as well as the manager or agent of the employer;

(d) "month" means a month reckoned according to the British calendar;

(e) "person" means any person who is engaged ³[actively or otherwise] in any profession, trade, calling or employment in the State of Maharashtra and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;

¹For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1975, Part V, page 287.

² Clause (ba) was inserted by Mah. 21 of 1976, s. 2(a).

³ These words were inserted by Mah. 25 of 1986, s. 2.

* Section 12 of this Act shall be deemed to have come into force on 1st April 1975 [see s. 12(2) of Mah. 21 of 1976].

† This indicates the date of commencement of Act.

- (f) "prescribed" means prescribed by the rules made under this Act;
- (g) "profession tax" or "tax" means the tax on professions, trades, callings and employments levied under this Act;
- (h) "salary" or "wage" includes pay or wages, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or kind, and also includes perquisites and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961¹ [but does not include bonus in any 1961 form and on any account or gratuity];
- (i) "Schedule" means a Schedule appended to this Act;
- (j) "Tribunal" means the Maharashtra Sales Tax Tribunal constituted under section 21 of the Bombay Sales Tax Act, 1959, and discharging the functions of the Tribunal assigned to it by or under this Act; XLIII
LI of
1959.
- (k) "year" means the financial year.

Levy and charge of tax. 3. (1) Subject to the provisions of article 276 of the Constitution of India and of this Act, there shall be levied and collected a tax on professions, trades, callings and employments for the benefit of the State.

(2) Every person engaged² [actively or otherwise] in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of Schedule I shall be liable to pay to the State Government the tax at the rate mentioned against the class of such persons in the third column of the said Schedule:

Provided that the tax so payable in respect of any one person shall not exceed two hundred and fifty rupees in any year:

Provided further that, entry 20 in Schedule I shall apply only to such classes of persons as may be specified by the State Government by notification in the *Official Gazette*, from time to time.

Employer's liability to deduct and pay tax on behalf of employees. 4. The tax payable under this Act by any person earning a salary or wage, shall be deducted by his employer from the salary or wage payable to such person, before such deduction has been made or not, when the salary or wage is paid to such person. He shall be liable to pay tax on behalf of all such persons:

Provided that, if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability:

³Provided further that, where any person earning a salary or wage—

(a) is also covered by one or more entries other than entry 1 in Schedule I and the rate of tax under any such other entry is more than the rate of tax under entry 1 in that Schedule, or

(b) is simultaneously engaged in employment of more than one employer, and such person furnished to his employer or employers a certificate in the prescribed form declaring, *inter alia*, that he shall get enrolled under sub-section (2) of section 5 and pay the tax himself, then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.]

Registration and enrolment. 5. (1) Every employer (not being an officer of Government) liable to pay tax under section 4⁴ [or under sub-section (5) of section 10A] shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

¹ These words were added by Mah. 21 of 1976, s. 2(b).

² These words were inserted by Mah. 25 of 1986, s. 3.

³ This proviso was added, by Mah. 21 of 1976, s. 3.

⁴ This portion was inserted by Mah. 25 of 1986, s. 4.

(5) Where an employer or a person liable to registration or enrolment has wilfully failed to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose penalty not exceeding rupees twenty for each day of delay in case of an employer and not exceeding rupees five for each day of delay in case of others.

(6) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding rupees one thousand.

6. (1) Every employer registered under this Act shall furnish to the prescribed authority ¹[a return in such form, for such periods and by such dates as may be prescribed] showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof. ^{2*} * * * * *

(2) Every such return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed.

(3) Where an employer has ³[without reasonable cause failed] to file such return within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.

7. (1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, he shall accept the return. Assessment
of
employers.

(2) (a) If the prescribed authority is not satisfied that the return filed is correct and complete, he shall serve upon the employer, a notice requiring him, on a date specified in the notice, to attend in person, or through an authorised representative, and to produce accounts and papers in support of the return.

(b) The prescribed authority shall, on examination of accounts and papers, assess the amount of tax payable by the employer.

(c) If the employer fails to comply with the terms of the notice, or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable, the said authority shall, after such inquiry as he deems fit, or otherwise assess the tax due to the best of his judgment.

⁴[(2A) The amount of tax due from any employer shall be assessed separately for each year during which he was liable to pay tax:

Provided that, the prescribed authority may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any employer during any part of a year:

Provided further that, where a registered employer fails to furnish a return for any part of a year, the prescribed authority may, if it thinks fit, assess the tax due from such employer separately for different parts of such year.]

(3) If an employer has ^{5*} * * * * * failed to get himself registered or being registered has failed to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as he deems fit, or otherwise, pass an order assessing the amount of tax due to the best of his judgment.

(4) The amount of a tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.

¹ These words were substituted for the words " within fifteen days of expiry of a month a return in the prescribed form " by Mah. 21 of 1976, s. 5(a)(i).

² The words " during the month immediately preceding that month " were deleted, *ibid*, s. 5(a)(ii).

³ These words were substituted for the words " wilfully failed ", *ibid*, s. 5(b).

⁴ Sub-section (2A) was inserted, *ibid*, s. 6(a).

⁵ The word " wilfully " was deleted, *ibid*, s. 6(b).

- Payment of tax. 8. (1) The tax payable under this Act shall be paid in the prescribed manner.
- (2) The amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid—
- (a) in respect of a person who stands enrolled before Before ²[30th June] of the commencement of a year or is enrolled on that year. or before ¹[31st May] of a year.
- (b) in respect of a person who is enrolled after the Within one month of the ³[31st May] of a year. date of enrolment.

Consequences of failure to deduct or to pay tax. 9. (1) If an employer (not being an officer of Government) ⁴[fails to pay the tax] as required by or under this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of the tax.

(2) Without prejudice to the provisions of sub-section (1), ⁵[an employer referred to in that sub-section shall be liable] to pay simple interest at 2 per cent. of the amount of the tax due for each month or part thereof for the period for which the tax remains unpaid.

(3) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2).

Penalty for non-payment of tax. 10. If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty per cent. of the amount of tax due.

Special provision regarding liability to pay tax in certain cases. ⁶10A. (1) Where an employer liable to pay tax under section 4 of this Act, dies then, his legal representative shall be liable to pay tax (including any penalty and interest) due from such employer under this Act, in the like manner and to the same extent as the deceased employer, whether such tax (including any penalty and interest) has been assessed before the death of the employer but has remained unpaid, or is assessed after the death of the employer.

Explanation.—In this sub-section, the expression “legal representative” has the same meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908. V of 1908.

(2) Where an employer liable to pay tax under section 4 of this Act, is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of the members then, each member or group of members shall be jointly and severally liable to pay the tax (including any penalty and interest) due from the employer under this Act upto the time of partition, whether such tax (including any penalty and interest) has been assessed before the partition but has remained unpaid, or is assessed after partition.

¹ The figures, letters and word were substituted for the figures, letters and word “31st August” by Mah. 13 of 1982, s. 2(a)(i).

² These figures, letters and word were substituted for the figures, letters and word “30th September”, *ibid.*, s. 2(a)(ii).

³ These figures, letters and word were substituted for the figures, letters and word “31st August”, *ibid.*, s. 2(b).

⁴ These words were substituted for the words “does not deduct the tax at the time of payment of salary or wage, or after deducting fails to pay the tax” by Mah. 21 of 1976, s. 7(a).

⁵ These words were substituted for the portion beginning with the words “if an employer” and ending with the words “he shall be liable”, *ibid.*, s. 7(b).

⁶ Section 10A was inserted by Mah. 25 of 1986, s. 5.

(3) Where an employer liable to pay tax under this Act, is a firm, and the firm is dissolved then, every person who was a partner shall jointly and severally be liable to pay the tax (including any penalty and interest) due from the employer firm under this Act upto the time of dissolution, whether such tax (including any penalty and interest) has been assessed before such dissolution but has remained unpaid, or is assessed after such dissolution.

(4) Where an employer liable to pay tax under this Act, transfers or otherwise disposes of his office or establishment or activity in whole or in part, or effects any change in employment in consequence of which he is succeeded in the office or establishment or activity or part thereof by any other person then, the employer and the person succeeding shall jointly and severally be liable to pay the tax (including any penalty and interest) due from the employer under this Act upto the time of such transfer, disposal or change, whether such tax (including any penalty and interest) has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where an employer liable to pay tax under this Act, is succeeded in the office or establishment for activity by any person in the manner described in sub-section (4) then, such person shall,—

(a) notwithstanding anything contained in section 3, be liable to pay tax in respect of the period from the date of such succession, and

(b) within 30 days from the date of such succession, apply for certificate of registration, unless he already holds a certificate of registration.]

11. All arrears of tax, penalty, interest and fees under this Act shall be recoverable as an arrear of land revenue. Recovery of tax, etc.

12. (1) (a) For carrying out the purposes of this Act, the State Government may appoint— Authorities for implementation of the Act.

(i) an officer to be the Commissioner of Profession Tax for the whole of the State of Maharashtra;

(ii) one or more officers to be the Additional Commissioners of Profession Tax as the State Government thinks necessary;

(iii) such number of Deputy Commissioners of Profession Tax, Assistant Commissioners of Profession Tax and Profession Tax Officers and other officers and persons (with such designations) as the State Government thinks necessary.

(b) An officer appointed under paragraph (ii) or (iii) of clause (a) above shall, within the limits of such area as the State Government may specify, by notification in the *Official Gazette*, to be within his jurisdiction, exercise such powers and perform such duties as may be conferred or imposed upon him by or under this Act.

(c) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.

Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rules to be made under this Act.

(4) Every rule made under this Act 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 publication 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.

¹[27A. Nothing contained in section 3 and other provisions of this Act shall Exemptions. apply to—

(a) the members of the armed forces of the Union serving in any part of the State;

(b) the *badli* workers in the textile industry.]

28. (1) The enactments specified in the second column of Schedule II are hereby amended in the manner and to the extent specified in the third column thereof: Amendment
of certain
enactments.

Provided that, nothing in the said amendments shall affect or be deemed to affect—

(i) any right, obligation or liability already acquired, accrued or incurred for anything done or suffered, in respect of any period preceding the date of coming into force of these amendments;

(ii) any legal proceeding or remedy whether initiated or availed of before or after the date of coming into force of these amendments, in respect of any such right, obligation or liability.

(2) The levy, assessment or recovery of any tax or the imposition or recovery of any penalty, in respect of such period, under the provisions of the relevant enactments and all proceedings under them, in respect of all matters aforesaid, shall be initiated and disposed of, or continued and disposed of, as the case may be, as if this Act had not been enacted.

29. Out of the proceeds of the tax and penalties and interest and fees recovered under this Act there shall, under appropriation duly made by law, be paid annually to such local authorities as were levying a tax on professions, trades, callings, and employments immediately before the commencement of this Act, and whose power to levy such tax has been withdrawn under the provisions of this Act, such amounts on the basis of the highest collections made by them in any year during the period of three years immediately preceding the commencement of this Act, as may be determined by the State Government in this behalf. Grants to
local
authorities
for loss of
revenue.

¹ Section 27A was inserted by Mah. 21 of 1976, s. 12.

[Amount equal to net proceeds of tax and matching contribution to be paid into the Fund established under the Maharashtra Employment Guarantee Act, 1977.]

30. (1) * * * * *
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, the remaining amount shall, under appropriation duly made by law in this behalf, be entered into, and ²transferred to, the Employment Guarantee Fund established under the Maharashtra Employment Guarantee Act, 1977.]
(2) Under appropriation duly made by law in this behalf, the State Government shall contribute annually to ³[the Employment Guarantee Fund an amount equal to the amount transferred to that Fund under sub-section (1).]

Mah. XX of 1978.

SCHEDULE I

(See section 3)

Schedule of rates of tax on professions, trades, callings and employments

Serial No.	Class of persons	Rate of tax
1	2	3
1	Salary and Wage earners. Such persons whose monthly salaries of wages are—	
	(i) less than Rs. 400	Nil
	(ii) Rs 400 or more, but less than Rs. 500	Rs. 2 per month.
	(iii) Rs 500 or more but less than Rs. 600	Rs. 4 per month.
	(iv) Rs. 600 or more but less than Rs. 800	Rs. 6 per month.
	(v) Rs. 800 or more, but less than Rs. 1,000	Rs. 8 per month.
	(vi) Rs. 1,000 or more, but less than Rs. 1,200	Rs. 11 per month.
	(vii) Rs. 1,200 or more, but less than Rs. 1,500	Rs. 15 per month.
	(viii) Rs. 1,500 or more	Rs. 20 per month.
2	(a) Legal practitioners including Solicitors and ⁶ [Notaries]	
	(b) Medical practitioners including Medical Consultants ⁷ [and Dentists];	
	(c) Technical and Professional Consultants, including Architects, Engineers, R.C.C. Consultants, Plumbers, Tax Consultants, Chartered Accountants, Actuaries and Managements Consultants;	
	(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (IV of 1938);	
	⁸ [(e) Commission agents, Dalals and brokers (other than estate brokers covered by any other entry elsewhere in this Schedule);	
	(f) All types of contractors (other than building contractors covered by any other entry elsewhere in this Schedule);	
	(g) Diamond dressers and diamond polishers];	
	Where the standing in the profession of any of the persons mentioned above—	
	⁹ [(A) if less than two years	Nil.
	(B) if two years or more	Rs. 250 per annum.]

¹ The portion beginning with the words "On the commencement" and ending with the words "Employment Guarantee Fund" were deleted by Mah. 20 of 1978, s. 13, Sch.

² These words were substituted for the words "transferred to, that Fund", *ibid.*, s. 13, Sch.

³ These words were substituted for the words "the Fund an amount equal to the amount transferred to the Fund under sub-section (1).", *ibid.*, Sch.

⁴ Sub-sections (3), (4), (5) and (6) were deleted, *ibid.*

⁵ This marginal note was substituted for the original, *ibid.*, Sch.

⁶ These words were substituted for the words "Notaries public" by Mah. 25 of 1986, s. 6(a)(i).

⁷ These words were added by Mah. 21 of 1976, s. 13(a).

⁸ These clauses were inserted by Mah. 25 of 1986, s. 6(a)(ii).

⁹ Paragraphs (A) & (B) were substituted for the original, *ibid.*, s. 6(a)(iii).

SCHEDULE I—contd.

Serial No. 1	Class of persons 2	Rate of tax 3
3	(a) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (LXXIV of 1952).	Rs. 250 per annum.
	(b) (i) Members of stock exchanges recognised under the Security Contracts (Regulation) Act, 1956 (XLII of 1956).	Rs. 250 per annum.
	(ii) Remisiers recognised by stock exchange	Rs. 150 per annum.
4	Estate agents of brokers or building contractors	Rs. 250 per annum.
5	Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (I of 1956).	Rs. 250 per annum.
6	(a) Bookmakers and trainers licensed by the Royal Western India Turf Club Limited.	Rs. 250 per annum.
	(b) Jockeys licensed by the said Club	Rs. 150 per annum.
7	Self-employed persons in the motion picture industry, as follows:—	
	(a) Writers, Lyricists, Directors, actors and actresses (excluding junior artistes), play-back singers, cameramen, recordists, editors and still photographers;	Rs. 250 per annum.
	(b) Junior artistes, production Managers, assistant Directors, assistant cameramen, assistant recordists, assistant editors, musician and dancers.	Rs. 150 per annum.
*8	Dealers registered under the Bombay Sales Tax Act, 1959 (Bom. LI of 1959).	Rs. 250 per annum
9	Occupiers of factories as defined in the Factories Act, 1948 (LXIII of 1948), who are not covered by entry 8.	Rs. 250 per annum.
10	Employer of establishment as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948), who are not dealers covered by entry 8— Such employers of establishments—	
	(a) where—	
	(i) no employee is employed, or	.. Rs. 150 per annum.
	(ii) employees, not exceeding two, are employed; ..	Rs. 250 per annum.]
	(b) where more than two employees are employed ..	Rs. 250 per annum.
11	Owners ² [or lessees] of oil pumps and service stations	Rs. 250 per annum.
12	Licensed foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948).	Rs. 250 per annum.
*13	Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1939 (IV of 1939), which are used or adapted to be used for hire or reward. Where any such person holds permit or permits for any taxis, three-wheeler goods vehicles, trucks or buses—	
	(a) in respect of each taxi or three-wheeler goods vehicle ..	Rs. 200 per annum.
	(b) in respect of each truck or bus	Rs. 250 per annum: Provided that the total amount payable by the same holder under this entry shall not exceed Rs. 250 per annum.
14	Money-lenders licensed under the Bombay Money-lenders Act, 1946 (Bom. XXXI of 1947).	Rs. 250 per annum.]
15	Individuals or institutions conducting Chit Funds— Where the value of the security required to be lodged by them with the Registrar under section 13 of the Maharashtra Chit Funds Act, 1974 (Mah. LV of 1974) is—	
	(i) Rs. 5,000 or more but less than Rs. 25,000	Rs. 150 per annum.
	(ii) Rs. 25,000 or more	Rs. 250 per annum.

¹ Entries 8, 9 and 10 were substituted for the original by Mah. 25 of 1986, s. 6(b).

² These words were inserted, by Mah. 21 of 1976, s. 13(c).

³ Entries 13 and 14 were substituted for the original by Mah. 25 of 1986, s. 6(c).

SCHEDULE I—concl'd.

Serial No.	Class of persons	Rate of tax
1	2	3
16	Co-operative societies registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 (Mah. XXIV of 1961) and engaged in any professions, trades or callings— (i) State level societies (ii) Co-operative sugar factories and spinning mills (iii) District level societies	Rs. 250 per annum. Rs. 250 per annum. Rs. 150 per annum.
[17	Banking Companies as defined in the Banking Regulation Act, 1949 (X of 1949).	Rs. 250 per annum.]
18	Companies registered under the Companies Act, 1956 (I of 1956) and engaged in any professions, trades or callings.	Rs. 250 per annum.
[19	Each partner of a firm registered under the Indian Partnership Act, 1932 (IX of 1932) which is engaged in any professions, trades or callings.	Rs. 250 per annum.]
20	Persons, other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the second proviso to section 3(2).	Rs. 150 per annum.

II. Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule the highest rate of tax specified under any of those entries shall be applicable in his case.

SCHEDULE II

(See section 28)

Serial No.	Short title and number of enactments	Amendments
1	2	3
1	The Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949).	In section 127, in sub-section (2),— (a) clause (b) shall be deleted; (b) in clause (f) after the words "any other tax" the brackets and words "(not being a tax on professions, trades, callings, and employments)," shall be inserted.
2	The City of Nagpur Corporation Act, 1948 (C. P. and Berar II of 1950).	In section 114, in sub-section (2),— (a) clause (a) shall be deleted; (b) in clause (g), after the words "any other tax" the brackets and words "(not being a tax on professions, trades, callings and employments)," shall be inserted.
3	The Bombay Village Panchayats Act, 1958 (Bom. III of 1959).	In section 124, sub-section (4) shall be deleted.
4	The Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Mah. V of 1962).	(a) In section 157, clause (b) shall be deleted. (b) Sections 163 and 164 shall be deleted.
5	The Maharashtra Municipalities Act, 1965 (Mah. XL of 1965).	(a) In section 105, in sub-section (1), clause (c) shall be deleted. (b) In section 108, in clause (i), after the words "any other tax" the brackets and words "(not being tax on professions, trades, callings and employments)," shall be inserted.

¹ Entry 17 was substituted for the original by Mah. 25 of 1986, s. 6(d).
² Entry 19 was substituted for the original by Mah. 22 of 1985, s. 2.



महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

शुक्रवार, मे ५, २००६/वैशाख १५, शके १९२८

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2006 (Mah. Act No. XVII 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. XVII OF 2006.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 5th May 2006.)

An Act further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

WHEREAS it is expedient further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for the purposes hereinafter appearing; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :—

Mah.
XVI of
1975.

1. This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2006. Short title.

(३४२)

Substitution
of Schedule
I of Mah.
XVI of 1975.

2. For Schedule I appended to the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the following Schedule shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2006, namely :—

Mah.
XVI of
1975.

“SCHEDULE I

(See section 3)

Schedule of rates of tax on professions, trades, callings and employments.

Serial No. (1)	Class of Persons (2)	Rate of tax (3)
		Rs.
1.	Salary and wage earners—Such persons whose monthly salaries or wages,—	
	(a) do not exceed rupees 2,500	Nil.
	(b) exceeds rupees 2,500 but do not exceed rupees 3,500;	60 per month.
	(c) exceeds rupees 3,500 but do not exceed rupees 5,000;	120 per month.
	(d) exceeds rupees 5,000 but do not exceed rupees 10,000;	175 per month
	(e) exceeds rupees 10,000	2,500 per annum, to be paid in the following manner :—
		(a) rupees two hundred per month except for the month of February;
		(b) rupees three hundred for the month of February.
2.	(a) Legal Practitioners including Solicitor and Notaries;	
	(b) Medical Practitioners including Medical Consultants and Dentists;	
	(c) Technical and Professional Consultants, including Architects, Engineers, R.C.C. Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants;	
	(d) Chief Agents, Principal Agents, Insurance Agents and Surveyors and Loss Assessors registered or licensed under the Insurance Act, 1938, U.T.I. Agents under U.T.I. Scheme, N.S.S. agents under postal scheme;	
	(e) Commission Agents, <i>Dalals</i> and Brokers (other than estate brokers covered by any other entry elsewhere in this Schedule);	
	(f) All types of Contracts (other than building contractors covered by any other entry elsewhere in this Schedule); and	
	(g) Diamond dressers and diamond polishers, having not less than one year's standing in the profession.	2,500 per annum.

	(1)	(2)	(3)
74 of 1952.	3.	(a) Members of Association recognised under the Forward Contracts (Regulation) Act, 1952;	2,500 per annum.
42 of 1956.		(b) (i) Member of Stock Exchanges recognised under the Security Contracts (Regulation) Act, 1956;	2,500 per annum.
		(ii) Remisiers recognised by the Stock Exchange;	2,500 per annum.
	4.	(a) Building Contractors;	2,500 per annum.
		(b) Estate Agents, Brokers or Plumbers, having not less than one year's standing in the profession.	2,500 per annum.
1 of 1956. 10 of 1949.	5.	Directors (other than those nominated by Government) of Companies registered under the Companies Act, 1956, and Banking Companies as defined in the Banking Regulation Act, 1949.	2,500 per annum.
		<i>Explanation.</i> —The term 'Directors' for the purpose of this entry will not include the persons who are Directors of the companies whose registered offices are situated outside the State of Maharashtra and who are not residing in the State of Maharashtra.	
	6.	(a) Bookmakers and Trainers licensed by the Royal Western India Turf Club Limited;	2,500 per annum.
		(b) Jockeys licensed by the said Club.	2,500 per annum.
	7.	Self-employed persons in the Motion Picture Industry, Theatre, Orchestra, Television, Modelling or Advertising Industries, as follows:—	
		(a) Writers, Lyricists, Directors, Actors and Actresses (excluding Junior Artists), Musicians, Playback Singers, Camera-men, Recordist, Editors and Still-Photographers;	2,500 per annum.
		(b) Junior Artists, Production Managers, Assistant Directors, Assistant Recordists, Assistant Editors and Dancers.	1,000 per annum.
Mah. IX of 2005. 74 of 1956.	8.	Dealers registered under the Maharashtra Value Added Tax Act, 2002, or Dealers registered only under the Central Sales Tax Act, 1956, whose annual turnover of sales or purchases,—	
		(i) is rupees 25 lakh or less	2,000 per annum.
		(ii) exceeds rupees 25 lakh	2,500 per annum.

(1)	(2)	(3)
9. Occupiers of Factories as defined in the Factories Act, 1948, who are not covered by entry 8 above.	2,500 per annum.	63 of 1948.
10. (1) (A) Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948, where their establishments are situated within an area to which the aforesaid Act applies, and who are not covered by entry 8— Such employers of establishments,—		Bom. LXXIX of 1948.
(a) where no employee is employed	1,000 per annum.	
(b) where not exceeding two employees are employed ;	2,000 per annum.	
(c) where more than two employees are employed.	2,500 per annum.	
(B) Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948, where their establishments are not situated within an area to which the aforesaid Act applies, and who are not covered by entry 8.		Bom. LXXIX of 1948.
Such employers of establishment,—		
(a) where no employee is employed ;	500 per annum.	
(b) where not exceeding two employees are employed ;	1,000 per annum.	
(c) where more than two employees are employed.	2,500 per annum.	
(2) Persons owning/running STD/ISD booths or Cyber Cafes; other than those owned or run by Government or by physically handicapped persons ;	1,000 per annum.	
(3) Conductors of Video or Audio Parlours, Video or Audio Cassette Libraries, Video Game Parlours ;	2,500 per annum.	
(4) Cable Operators, Film Distributors . .	2,500 per annum.	
(5) Persons owning/running marriage halls, conference halls, beauty parlours, health centres, pool parlours ;	2,500 per annum	
(6) Persons running/conducting coaching classes of all types.	2,500 per annum.	

	(1)	(2)	(3)
	11.	Owners or Lessees of Petrol/Diesel/Oil Pumps and Service Stations/Garages and Workshops of Automobiles.	2,500 per annum.
Bom. LXXIX of 1948.	12.	Licensed Foreign Liquor Vendors and employers of Residential Hotels and Theatres as defined in the Bombay Shops and Establishments Act, 1948.	2,500 per annum.
59 of 1988.	13.	<p> Holders of permits for Transport Vehicles granted under the Motor Vehicles Act, 1988, which are used or adopted to be used for hire or reward, where any such person holds permit or permits for,—</p> <p>(a) three wheeler goods vehicles, for each such vehicle ;</p> <p>(b) any taxi, passenger car, for each such vehicle ;</p> <p>(c) (i) goods vehicles other than those covered by (a) ;</p> <p>(ii) trucks or buses for each such vehicle : 1,500 per annum.</p> <p>Provided that the total tax payable by a holder under this entry shall not exceed rupees 2,500 per annum.</p>	750 per annum.
Bom. XXXI of 1947.	14.	Money-lenders licensed under the Bombay Money-lenders Act, 1946.	2,500 per annum.
	15.	Individuals or Institutions conducting Chit Funds.	2,500 per annum.
Mah. XXIV of 1961.	16.	Co-operative Societies registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 and engaged in any profession, trade or calling,—	
		(i) State Level Societies	2,500 per annum.
		(ii) Co-operative Sugar Factories and Spinning Mills ;	2,500 per annum.
		(iii) District Level Societies	750 per annum.
		(iv) Handloom Weavers Co-operative Societies ;	500 per annum.
		(v) All other Co-operative Societies not covered by clauses (i), (ii), (iii) and (iv) above.	750 per annum.

(1)	(2)	(3)	
17.	Banking Companies, as defined in the Banking Regulation Act, 1949.	2,500 per annum.	10 of 1949.
18.	Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling.	2,500 per annum.	1 of 1956.
19.	Each partner of a firm (whether registered or not under the Indian Partnership Act, 1932) engaged in any profession, trade or calling.	2,500 per annum.	9 of 1932.
20.	Each Co-parcener (not being a minor) of a Hindu Undivided Family, which is engaged in any profession, trade or calling.	2,500 per annum.	
21.	Persons other than those mentioned in any of the preceding entries who are engaged in any profession, trade, calling or employment and in respect of whom a notification is issued under the second proviso to sub-section (2) of section 3.	2,500 per annum.	

Note 1.—Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry of this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case. This provision shall not be applicable to entry 16(iv) of the Schedule.

Note 2.—For the purposes of Entry 8 of the Schedule, the Profession Tax shall be calculated on the basis of the “turnover of sales or purchases” of the previous year. If there is no previous year for such dealer, the rate of Profession Tax shall be Rs. 2,000. The expressions “turnover of sales” or “turnover of purchases” shall have the same meaning as assigned to them, respectively, under the Maharashtra Value Added Tax Act, 2002.”

Mah.
IX of
2005.



महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

शुक्रवार, मार्च ३०, २००७ / चैत्र ९, शके १९२९

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra State Tax on Professions, Trades, Callings and Employments and the Maharashtra Value Added Tax (Amendment) Bill, 2007 (Mah. Act No. VI of 2007) 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. VI OF 2007

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 30th March 2007).

An Act further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and the Maharashtra Value Added Tax Act, 2002.

WHEREAS it is expedient further to amend the Mah. 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 Fifty-eighth Year of the Republic of India as follows:—

(१९९)

CHAPTER I

PRELIMINARY

Short title. 1. This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments and the Maharashtra Value Added Tax (Amendment) Act, 2007.

CHAPTER II

AMENDMENT TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

Amendment of section 7 of Mah. XVI of 1975. 2. In section 7 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, in sub-section (3), in the first proviso, for the figures, letters and word "1st April 2007" the figures, letters and word "1st April 2008" shall be substituted. Mah. XVI of 1975.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Amendment of section 96 of Mah. IX of 2005. 3. In section 96 of the Maharashtra Value Added Tax Act, 2002, in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted, with effect from the 1st April 2005, namely :— Mah. IX of 2005.

"(a-1) where all the statements pertaining to any year ending on or before the 31st March 2004 are filed by the licensed trader on or before the 30th September 2004 and an order of assessment under sub-section (3) or (4) of section 6 of the Bombay Sales of Motor Spirit Taxation Act, 1958 is not made before the 31st March 2007, the Collector may make such order of assessment before the 31st March 2008." Bom. LXVI of 1958.



महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

शनिवार, एप्रिल ७, २००७/चैत्र १७, शके १९२९

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

ERRATA

In the English translation of the Maharashtra State Tax on Professions, Trades, Callings and Employments and the Maharashtra Value Added Tax (Amendment) Act, 2007 (Maharashtra Act No. VI of 2007), published in the *Maharashtra Government Gazette*, Extraordinary, Part VIII, dated the 30th March 2007, at pages 199-200, on page 199, for "Bill, 2007" read "Act, 2007".



महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

सोमवार, ऑगस्ट ६, २००७/श्रावण १५, शके १९२९

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम
आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act 2007 (Mah. Act No. XXV of 2007), 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. XXV OF 2007.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 6th August 2007).

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 Fifty-eighth 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, 2007.

Short title and commencement.

(४१४)

(2) Save as otherwise provided in this Act, it shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

CHAPTER II

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

Amendment of section 6 of Mah. XVI of 1975. 2. In section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter, in this Chapter, referred to as "the Profession Tax Act"), in sub-section (1), for the proviso, the following proviso shall be substituted, namely :—

"Provided that, the Commissioner may, subject to such terms and conditions, if any, as may be prescribed, permit any employer to furnish a consolidated return relating to all or any of the places of business of such employer in the State, for such period or periods, to such authority, as he may direct."

Amendment of section 8 of Mah. XVI of 1975. 3. In section 8 of the Profession Tax Act, in sub-section (3), in clause (a), for the words and figures "rupees 1700, 2200 or as the case may be, 2500 per annum" the words and figures "rupees 2500 per annum" shall be substituted.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA TAX ON LUXURIES ACT, 1987.

Amendment of section 20 of Mah. XLI of 1987. 4. In section 20 of the Maharashtra Tax on Luxuries Act, 1987, in sub-section (1), in clause (iv), for the words "the Deputy Commissioner of Luxury Tax" the words "the Senior Deputy Commissioner of Luxury Tax and the Deputy Commissioner of Luxury Tax" shall be substituted.

CHAPTER IV

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

Revival and re-enactment of Schedule to Mah. IV of 2003 as it existed on 31st March 2005. 5. During the period commencing from the 1st October 2002 and ending on the 31st March 2005, the Schedule to the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002, as it existed before the 1st April 2005, shall be deemed to have been revived and re-enacted in the same form as it then existed, with certain modifications as follows, namely :—

"In the Schedule so revived and re-enacted, for entry 13, the following entry shall be substituted, namely :—

- | | |
|--|------------------------------------|
| <p>" 13. Petroleum fuel oils
including-</p> <p>(a) heavy furnace oil, and</p> <p>(b) residual furnace oil.</p> | <p>15 paise in the
rupee".</p> |
|--|------------------------------------|

CHAPTER V

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Mah. IX of 2005. 6. In section 2 of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as "the Value Added Tax Act"),—

Amendment of section 2 of Mah. IX of 2005.

(1) in clause (16), the words "or residence" shall be deleted;

(2) in clause (24), in the *Explanation*, in clause (b), in sub-clause (ii), for the words "works contract namely," the words "works contract including" shall be substituted and shall be deemed to have been substituted with effect from the 20th June 2006.

7. In section 8 of the Value Added Tax Act,—

(1) in sub-section (3), for the words "hundred per cent. export oriented unit", wherever they occur, the words "export oriented unit" shall be substituted;

Amendment of section 8 of Mah. IX of 2005.

(2) in sub-section (3B), the following *Explanation* shall be added and shall be deemed to have been added with effect from the 20th June 2006, namely :—

"*Explanation.*—For the purposes of this sub-section, "members of the armed forces" includes ex-servicemen and families of the deceased personnel of the armed forces.";

(3) after sub-section (3B), the following sub-section shall be inserted, namely :—

"(3C) 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 from payment of tax with effect from the date specified in the order, the transfer of property in goods involved in the processing of textiles described in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.";

58 of 1957.

(4) in sub-section (5), for sub-clause (h), the following sub-clauses shall be substituted, namely :—

13 of 1885. 17 of 1933.

"(h) any telephone service provider, holding a licence granted under the Indian Telegraph Act, 1885 and the Indian Wireless Telegraphy Act, 1933, to establish, install, operate and maintain,—

(a) telephone service upto subscribers terminal connections, or

(b) national long distance service network, or

(c) international long distance service network;

(i) Telecom Infrastructure provider who has been granted registration certificate by the Department of Telecommunications, as Infrastructure Provider Category-1(IP-I)."

Amendment
of section
16 of Mah.
IX of 2005.

8. In section 16 of the Value Added Tax Act,—
(1) to sub-section (2), the following proviso shall be added,
namely :—

“Provided that, in the case of an application made by a person who voluntarily desires to get registered, the certificate of registration shall not be granted unless the applicant has deposited an amount of Rs. 25,000 in the Government Treasury as advance towards the tax, interest or penalty, if any, that may become due. The amount so deposited may be adjusted against the tax payable according to the return required to be filed in the year in which the registration is granted or in the succeeding year. The amount of deposit in excess of the amount due from him, by way of tax, interest or penalty, if any, shall be refunded as provided in section 50 or, as the case may be, section 51.”;

(2) in sub-section (6),—

(a) after the first proviso, the following proviso shall be added, namely:—

“Provided further that, where the Commissioner is satisfied that any person who has voluntarily got himself registered has not commenced business within six months from the date of registration, the Commissioner may, after giving the dealer a reasonable opportunity of being heard, cancel the registration certificate with effect from such date as he may fix in accordance with the rules.”;

(b) in the second proviso, for the words “Provided further that” the words “Provided also that” shall be substituted.

Amendment
of section
19 of Mah.
IX of 2005.

9. In section 19 of the Value Added Tax Act, in sub-section (2), the portion beginning with the words “if he has” and ending with the words “the application” shall be deleted.

Amendment
of section
20 of Mah.
IX of 2005.

10. In section 20 of the Value Added Tax Act, in sub-section (4), for the words “expiry of a period of eight months” the words “expiry of a period of nine months” shall be substituted.

Amendment
of section
22 of Mah.
IX of 2005.

11. In section 22 of the Value Added Tax Act, sub-section (3) shall be deleted.

Amendment
of section
23 of Mah.
IX of 2005.

12. In section 23 of the Value Added Tax Act, after sub-section (3), the following sub-section shall be inserted, namely :—

“(3A) Where a notice for assessment under sub-section (3) of section 21 has been served on the dealer, the Commissioner shall assess, to the best of his judgement, the amount of tax due from him :

Provided that, no order of assessment under this sub-section shall be made after the expiry of seven years from the end of the year containing the period in respect of which the notice for assessment has been issued. ”.

13. In section 26 of the Value Added Tax Act, in sub-section (1), for the words “ An appeal, from every original order, not being an order mentioned in sub-section (2) of section 85 ”, the following shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005, namely :—

Amendment
of section
26 of Mah.
IX of 2005.

“ An appeal from every order, not being an order mentioned in sub-section (2) of this section and sub-section (2) of section 85”.

14. In section 42 of the Value Added Tax Act, in sub-section (4), after the words “ where a dealer is liable to pay tax ” the words “ in respect of any period on or after the appointed day ” shall be inserted.

Amendment
of section
42 of Mah.
IX of 2005.

15. In section 50 of the Value Added Tax Act,—

Amendment
of section
50 of Mah.
IX of 2005.

(1) in sub-section (1), for the words “ penalty and interest, ” the words “ penalty, interest and fee except when the fee is paid by way of court-fee stamp, ” shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005 ;

(2) in sub-section (2); the word “ subsequent ” shall be deleted.

16. In section 51 of the Value Added Tax Act,—

Amendment
of section
51 of Mah.
IX of 2005.

(1) in sub-section (1), the word “ subsequent ” shall be deleted;

(2) in sub-section (2),—

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

“ (a) The registered dealer may, after the end of the year to which the return, fresh return or revised return relates, make an application in the prescribed form for grant of refund of the amount claimed refundable as aforesaid. The Commissioner may, within one month of the receipt of the application call for such additional information from the dealer, as he may think necessary. The refunds relating to all the periods contained in one year may be granted by a single order.”;

(b) in clause (b), the second proviso shall be deleted;

(3) in sub-section (3), in clause (a),—

(i) in sub-clause (iii), for the words and figures “ Tourism Projects 1999; ” the words and figures “ Tourism Projects 1999; or ” shall be substituted ;

(ii) after sub-clause (iii), the following sub-clauses shall be added, namely :—

“(iv) selling any goods in the course of inter-State trade or commerce; or

(v) the Canteen Stores Department or the Indian Naval Canteen Services, ” ;

(4) for sub-sections (4) and (5), the following sub-sections shall be substituted, namely :—

“(4) The Commissioner shall grant the refund under this section within three months of the receipt of application or receipt of additional information whichever is later. If the additional information is not furnished, then the refund shall be granted within six months of the receipt of the application.

(5) Notwithstanding anything contained in this section, if the dealer has furnished a bank guarantee for such amount, from such bank, for such period and to such authority as may be prescribed, the Commissioner shall grant the refund due under sub-section (2) or (3), within one month of the furnishing of the bank guarantee, irrespective of whether the additional information has been furnished or not.”

Amendment
of section
61 of Mah.
IX of 2005.

17. In section 61 of the Value Added Tax Act,—

(1) in sub-section (1), in the *Explanation*, for the words and figures “Accountants Act, 1949” the words and figures “Accountants Act, 1949 or a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959” shall be substituted ;

23 of
1959.

(2) in sub-section (2), the words “or as the case may be, purchases or a sum of one lakh rupees, whichever is less” shall be deleted ;

(3) after sub-section (2), the following sub-section shall be added, namely :—

“(3) Nothing in sub-sections (1) and (2) shall apply to Departments of the Union Government, any Department of any State Government, local authorities, the Railway Administration as defined under the Indian Railways Act, 1989, the Konkan Railway Corporation Limited and the Maharashtra State Road Transport Corporation constituted under the Road Transport Corporation Act, 1950.”

24 of
1989.
64 of
1950.

Amendment
of section
69 of Mah.
IX of 2005.

18. In section 69 of the Value Added Tax Act, after sub-section (2), the following sub-section shall be added and shall be deemed to have been added with effect from the 1st April 2005, namely :—

“(3) Where any fresh certificate of registration is prepared

on any automated data processing system and is issued to any dealer, then such fresh certificate of registration shall not be required to be personally signed by any officer and the said certificate shall not be deemed to be invalid only on the ground that it is not personally signed by any such officer."

19. In section 79 of the Value Added Tax Act, in clause (b), for the words "shall bear a court-fee stamp of such value" the words "shall be charged with such fee" shall be substituted.

Amendment of section 79 of Mah. IX of 2005.

20. In section 86 of the Value Added Tax Act, for sub-section (3), the following sub-section shall be substituted, namely :—

Amendment of section 86 of Mah. IX of 2005.

"(3) When a dealer liable to pay tax under this Act, sells any goods to any person, he shall issue to the purchaser either a tax invoice or a bill or cash memorandum serially numbered, signed and dated by him or his servant, manager or agent and showing therein such other particulars as may be prescribed. He shall keep a counterfoil or duplicate of such bill or cash memorandum duly signed and dated, and preserve it for a period of three years from the end of the year in which the sale took place :

Provided that, where the value of the goods sold in a single transaction is rupees fifty or less, then it shall not be necessary to issue the said bill or cash memorandum."

21. In section 91 of the Value Added Tax Act, in sub-section (5), for the words "Entitlement Certificate", at both the places where they occur, the words and figures "Entitlement Certificate other than an Entitlement Certificate granted under the new package scheme of incentives for Tourism Projects, 1999" shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005.

Amendment of section 91 of Mah. IX of 2005.

CHAPTER VI

VALIDATION AND SAVINGS

22. (1) Notwithstanding anything contained in any judgement, decree or order of any court or Tribunal to the contrary, any assessment, re-assessment, levy or collection of tax in respect of entry of goods into local areas by any importer made or purporting to have been made, or any action taken or thing done in relation to such assessment, re-assessment, levy or collection under the provisions of the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 (hereinafter, in this Chapter, referred to as "the Entry Tax Act") during the period commencing on the 1st October 2002 and ending on the 31st March 2005 shall be deemed to be valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been duly made, taken or done under the Entry Tax Act, and accordingly,—

Validation and saving.

Mah. IV of 2003.

(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, re-assessment,

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 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 this sub-section shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the Entry Tax Act, as amended by the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2007, any assessment, re-assessment, levy or collection of tax referred to in this sub-section, or

Mah.
XXV
of
2007.

(b) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Entry Tax Act.



महाराष्ट्र शासन राजपत्र

असाधारण
प्राधिकृत प्रकाशन

बुधवार, मार्च १९, २००८/फाल्गुन २९, शके १९२९

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

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).

An Act 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; the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977; and to repeal the Bombay State Scarcity Relief Fund Act, 1958.

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

(४९)

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;

Bom. LXV of 1958.
Bom. LXVII of 1958.
Mah. XXVII of 1962.
Mah. XXI of 1963.
Mah. XVI of 1975.
Mah. XVII of 1975.
Bom. LXXXIII of 1958.
Mah. XX of 1978.
Mah. Ord. II of 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.

Short title and commencement.

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.

Amendment of section 11 of Bom. LXV of 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"),—

Bom. LXV of 1958.

- (a) sub-sections (1), (4) and (5) shall be deleted;
(b) *Explanation* shall be deleted.

Amendment of section 23 of Bom. LXV of 1958.

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.

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

CHAPTER IV

REPEAL OF THE BOMBAY STATE SCARCITY RELIEF FUND ACT, 1958.

- Bom. LXXXIII of 1958. 5. The Bombay State Scarcity Relief Fund Act, 1958, is hereby repealed. Repeal of Bom. LXXXIII of 1958.

CHAPTER V

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

- Mah. XXVII of 1962. 6. In Chapter II of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 (hereinafter, in this Chapter, referred to as "the Education and Employment Guarantee (Cess) Act"), in the heading, the words "*and State Education Cess Fund*" shall be deleted. Amendment to the Heading of Chapter II of Mah. XXVII of 1962.

7. Section 6 of the Education and Employment Guarantee (Cess) Act shall be deleted. Deletion of section 6 of Mah. XXVII of 1962.

8. In section 26 of the Education and Employment Guarantee (Cess) Act, in sub-section (2), clause (a) shall be deleted. Amendment of section 26 of Mah. XXVII of 1962.

CHAPTER VI

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

- Mah. XXI of 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"),— Amendment of section 5 of Mah. XXI of 1963.

(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. Deletion of section 5A of Mah. XXI of 1963.

CHAPTER VII

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

Amendment of Preamble of Mah. XVI of 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. Mah. XVI of 1975.

Substitution of section 30 of Mah. XVI of 1975. **12.** For section 30 of the Tax on Professions Act, the following section shall be substituted, namely :—

Amounts to be paid into the Fund established under the Maharashtra Employment Guarantee Act, 1977. **"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."

Mah. XX of 1978.

CHAPTER VIII

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

Deletion of section 4 of Mah. XVII of 1975. **13.** Section 4 of the Maharashtra Tax Acts (Amendment) Act, 1975, shall be deleted. Mah. XVII of 1975.

CHAPTER IX

AMENDMENT TO THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977.

Amendment of section 12 of Mah. XX of 1978. **14.** In section 12 of the Maharashtra Employment Guarantee Act, 1977,— Mah. XX of 1978.

(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: ";

Mah. XVI of 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.

Provision for transfer of amount standing to the credit of various funds to the Consolidated Fund of the State.

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.

Repeal of Mah. Ord. II of 2008 and saving.

(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.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष १, अंक २१]

शनिवार, एप्रिल १८, २०१५/चैत्र २८, शके १९३७

[पृष्ठे ६, किंमत : रुपये २७.००

असाधारण क्रमांक ४४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2015 (Mah. Act No. XVII of 2015), is hereby published under the authority of the Governor.

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

M. A. SAYEED,
Principal Secretary and R. L. A. to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XVII OF 2015.

(First published, after having received the assent of the Governor in the
"Maharashtra Government Gazette", on the 18th April 2015).

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-sixth 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, 2015.

Short title
and
commencement.

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

(a) sections 2 to 5, sub-section (1) of section 6 and sections 7 to 11 shall come into force with effect from the 1st April 2015;

(b) sub-section (2) of section 6 shall come into force with effect from the 1st May 2015.

CHAPTER II

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

Amendment of section 12B of Mah. IX of 1962.

2. In section 12B of the Maharashtra Purchase Tax on Sugarcane Act, 1962, in clause (e), for the word and figures “year 2013-14” the words and figures “years 2013-14 and 2014-15” shall be substituted.

Mah. IX of 1962.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

Amendment of SCHEDULE I of Mah. XVI of 1975.

3. In SCHEDULE I appended to the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, in entry 1, for clause (b), the following clause shall be substituted, namely :—

Mah. XVI of 1975.

“(b) (i) in case of a male, exceed Rs. 7,500 . . 175 per month. but do not exceed Rs. 10,000 ;

(ii) in case of a female, do not exceed . . Nil.”
Rs. 10,000 ;

CHAPTER IV

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

Amendment of SCHEDULE of Mah. IV of 2003.

4. In the SCHEDULE appended to the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002, after entry 16, the following entry shall be added, namely :—

Mah. IV of 2003.

“17. Goods covered by clauses (iv) and (v) of entry . . 5%.”
55 of Schedule C, appended to the Maharashtra Value Added Tax Act, 2002.

Mah. IX of 2005.

CHAPTER V

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Amendment of section 2 of Mah. IX of 2005.

5. In section 2 of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as “the Value Added Tax Act”),—

Mah. IX of 2005.

(1) in clause (20), after *Explanation I*, the following *Explanation* shall be inserted, namely :—

“*Explanation—IA.*—Purchase price shall not include the amount of service tax levied or leviable under the Finance Act, 1994 and collected separately by the seller.”;

32 of 1994.

(2) in clause (25), after *Explanation I*, the following *Explanation* shall be inserted, namely :—

“*Explanation—IA.*—Sale price shall not include the amount of service tax levied or leviable under the Finance Act, 1994 and collected separately from the purchaser.”.

32 of 1994.

6. In section 20 of the Value Added Tax Act,—

Amendment of section 20 of Mah. IX of 2005.

(1) in sub-section (4), in the proviso, for the words “the aforesaid clauses” the words, brackets and letters “clause (a) or, as the case may be, clause (b),” shall be substituted;

(2) in sub-section (6), for the words “two thousand” the words “one thousand” shall be substituted.

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

Amendment of section 23 of Mah. IX of 2005.

(1) in sub-section (5),—

(a) in clause (a), for the words “During the course of any proceedings under this Act, if the prescribed authority is satisfied” the words “Where the prescribed authority has reason to believe” shall be substituted;

(b) in clause (d), after the proviso, the following proviso shall be added, namely :—

“Provided further that, in case a notice is issued under this sub-section on or after the 1st April 2015, no order of assessment under this sub-section shall be made after the expiry of six years from the end of the year, containing the transaction or, as the case may be, claim.”;

(2) in sub-section (11), for the brackets, figures and word “(3) or (4)” in both the places where they occur, the brackets, figures and words “(3), (4) or, as the case may be, (5)” shall be substituted;

(3) in sub-section (12), for the brackets, figures and word “(3) or (4)” the brackets, figures and words “(3), (4) or, as the case may be, (5)” shall be substituted.

8. For section 28 of the Value Added Tax Act, the following section shall be substituted, namely :—

Substitution of section 28 of Mah. IX of 2005.

“28. Where any Court or Tribunal or any Appellate authority or any other authority passes an order in appeal or review which has the effect that,—

Modification of tax liability.

(i) any tax assessed under this Act or any other Act should have been assessed under the provisions of an Act other than that under which it was assessed, or

(ii) any claim allowed or disallowed modifies the tax liability under this Act or any other Act,

then in consequence of such order, such turnover or part thereof may be assessed or, as the case may be, tax liability may be determined, under this Act in accordance with the allowance or disallowance of such claim and may be subjected to tax at any time within five years from the date of such order :

Provided that, where any assessment has already been made, the assessment shall be modified after giving the dealer a reasonable opportunity of being heard, notwithstanding that any provision regarding limitation applies to such assessment period.”.

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

Amendment of section 30 of Mah. IX of 2005.

“Provided further that, in case a dealer 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, then the interest shall be payable on the excess amount of tax, as per such annual revised return, from the dates mentioned in column (2) of the Table, till the date of payment of such excess amount of tax.

TABLE

Registration status in the year for which annual revised return is filed (1)	Interest to be computed from (2)
(a) Dealer, holding certificate of registration for whole year.	1st October of the year, to which the annual revised return relates.
(b) Certificate of registration granted, effective from any date up to the 30th September of the year to which revised return relates.	1st October of the year, to which the annual revised return relates.
(c) Certificate of registration cancelled, effective on any date after the 30th September of the year to which revised return relates.	1st October of the year, to which the annual revised return relates.
(d) Certificate of registration granted, effective from any date after the 30th September of the year to which revised return relates.	effective date of registration.
(e) Certificate of registration cancelled, effective on any date prior to the 30th September of the year to which revised return relates.	effective date of cancellation of registration.”.

Amendment of
section 44 of
Mah. IX of
2005.

10. In section 44 of the Value Added Tax Act, after sub-section (4), the following sub-section shall be inserted, namely :—

“(4A) For the purposes of this Act, in case of amalgamation, merger or, as the case may be, demerger, the transfer of business shall be deemed to have taken effect either from,

(i) the date of the order of the High Court, the Tribunal or the Central Government, or

(ii) the date on which the Registrar of Companies notifies the amalgamation, merger or as the case may be, demerger, as opted by the company.”.

Amendment of
section 47 of
Mah. IX of
2005.

11. In section 47 of the Value Added Tax Act,—

(1) in sub-section (1),—

(a) for the word “Court” the words “ Court, Tribunal ” shall be substituted;

(b) for the words “ending on the date of the order,” the words “ending on the date, as opted by the company, to be the date of the order or the date on which the Registrar of Companies notifies the amalgamation,” shall be substituted ;

(2) in sub-section (2), for the words “the date of the said order” in both the places where they occur, the words “such date, as opted by the company under sub-section (4A) of section 44” shall be substituted;

(3) in sub-section (2A),—

(a) in clause (a),—

(i) for the word, “Court” the words “ Court, Tribunal ” shall be substituted;

(ii) for the words “order to the date of the order” the words “order to the date, as opted by the company, to be the date of the order or the date on which the Registrar of Companies notifies the demerger” shall be substituted ;

(b) in clause (b), for the words “ the date of the said order” wherever they occur, the words “such date, as opted by the company under sub-section (4A) of section 44” shall be substituted.

12. In Schedule C appended to the Value Added Tax Act,—

(1) in entry 4, the following *Explanation* shall be added and shall be deemed to have been added with effect from the 1st April 2005, namely:—

“*Explanation.*—For the purposes of this entry, as it stood from time to time, the “sewing thread” shall include embroidery thread.”;

(2) in entry 91, the following *Explanation* shall be added and shall be deemed to have been added with effect from the 1st April 2005, namely :—

“*Explanation.*—For the purposes of this entry, as it stood from time to time, “spices” shall include spices in all forms, varieties and mixtures of any of the spices.”.

Amendment to Schedule C of Mah. IX of 2005.

13. In the Government Notification, Finance Department, No. VAT-1505/CR-234/Taxation-1, dated the 1st September 2005, issued under entry 54 of Schedule C of the Maharashtra Value Added Tax Act, 2002, in the Schedule appended to the said notification, in entry 2, in column (5), for the words “Desi loni” the words “Desi loni, white butter” shall be substituted and shall be deemed to have been substituted with effect from the 1st September 2005.

Mah. IX of 2005.

Amendment to notification issued under entry 54 of Schedule C of Mah. IX of 2005.

CHAPTER VI

VALIDATION AND SAVINGS

14. (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 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, 2015 (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,—

Mah. IX of 2005.

Mah. XVII of 2015.

Validation and savings.

(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 (1) 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 (1), 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 greater than that which could have been imposed on him under the law in force immediately before the commencement of the Amendment Act.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष २, अंक २९]

मंगळवार, एप्रिल २६, २०१६/वैशाख ६, शके १९३८

[पृष्ठे १०, किंमत : रुपये २७.००

असाधारण क्रमांक ४८

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2016 (Mah. Act No. XV of 2016), is hereby published under the authority of the Governor.

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

N. J. JAMADAR,

Secretary and R.L.A. to Government,
Law and Judiciary Department.

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.

Amendment of section 3 of LXV of 1958. **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."

Amendment of SECOND SCHEDULE of LXV of 1958. **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.

Amendment of section 12B of Mah. IX of 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 EMPLOYMENTS ACT, 1975.

Amendment of section 3 of Mah. XVI of 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 so un-enrolled 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 :—

66 of
1949.
47 of
1968.

“(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.”.

Amendment
of section
27A of Mah.
XVI of 1975.

CHAPTER V

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

Mah. IV
of 2003. 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 :—

Insertion
of section
6A in Mah.
IV of 2003.

Mah. IX
of 2005.

“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.”.

Application
of certain
provisions
of
Maharashtra
Value Added
Tax Act,
2002 and
rules
made
thereunder.

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Mah. IX
of 2005. 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:-

Amendment
of section 8
of Mah. IX
of 2005.

“(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.

Amendment
of section 10
of Mah. IX
of 2005.

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

Amendment
of section 16
of Mah. IX
of 2005.

(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.”.

Amendment
of section
20 of Mah.
IX of 2005.

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.

Amendment
of section
23 of Mah.
IX of 2005.

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. Amendment of section 26 of Mah. IX of 2005.

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 :— Insertion of section 28A in Mah. IX of 2005.

“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.” Determination of tax liability as per fair market price.

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

(1) for sub-section (4), the following sub-section shall be substituted, namely :— Amendment of section 31 of Mah. IX of 2005.

“(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."

Substitution
of section
55 of Mah.
IX of 2005.

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

Advance
Ruling.

"**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 sub-section (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.”.

Deletion
of section
56 of
Mah. IX of
2005.

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

Amendment
of section
70 of Mah.
IX of 2005.

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.”.

Amendment
of section
88 of Mah.
IX of 2005.

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.

Amendment
of section
89 of Mah.
IX of 2005.

20. In section 89 of the Value Added Tax Act, for sub-sections (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.

Mah. XLIII of 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.

Mah. IX of 2005. **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 (1) 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 (1), 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.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ३, अंक ३६(६)]

शनिवार, एप्रिल १५, २०१७/चैत्र २५, शके १९३९

[पृष्ठे ७, किंमत : रुपये २७.००

असाधारण क्रमांक ७४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017 (Mah. Act No. XXXI of 2017), is hereby published under the authority of the Governor.

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

PRAKASH H. MALI,
Principal Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXXI OF 2017

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 15th April 2017).

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-eighth 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, 2017. Short title and commencement.

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

(a) sections 3, 4, 5 and 6 shall come into force with effect from the 1st April 2017 ; and

(b) remaining sections shall come into force on the date of publication of this Act in the *Official Gazette*.

CHAPTER II

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

Amendment
of section
12B of Mah.
IX of 1962.

2. In section 12B of the Maharashtra Purchase Tax on Sugarcane Act, 1962,—

Mah. IX
of 1962.

(1) in sub-section (1), in clause (e), for the word and figures “and 2014-15” the figures and word “,2014-15, 2015-16 and 2016-17” shall be substituted ;

(2) sub-section (2) shall be deleted.

CHAPTER III

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

Amendment
of section 3
of Mah. XVI
of 1975.

3. 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”), in sub-section (2), in the third proviso, for the portion beginning with the words “ exceed eight years” and ending with the words “whichever is earlier” the following shall be substituted, namely :—

Mah.
XVI of
1975.

“ exceed :

(a) four years, in case where certificate of enrollment is granted on or after the 1st April 2017,

(b) eight years, in any other case,

from the end of the year immediately preceding the year in which certificate of enrollment has been granted, or the year in which the proceeding for enrollment is initiated against him, whichever is earlier.”.

Insertion of
sections 4A
and 4B in
Mah. XVI of
1975.

4. After section 4 of the Profession Tax Act, the following sections shall be inserted, namely :—

Restricted
liability to
pay tax.

“4A. An employer, who has been granted certificate of registration on or after the 1st April 2017, shall not be liable to pay tax for a period of more than four years from the end of the year immediately preceding the year in which the certificate of registration has been granted or the year in which the proceeding for registration is initiated against him, whichever is earlier.

Liability to
deduct and
pay tax in
certain cases.

4B. (1) The State Government may, from time to time, by notification published in the *Official Gazette*, provide for the class of persons who shall deduct the tax out of the amount of the commission paid or payable to an agent, to be mentioned in the said notification, before the payment of such commission. The person so notified to deduct the tax shall pay the tax, in the manner provided in the said notification and at the rate specified in entry 1A of SCHEDULE I of the Act.

(2) All the provisions related to an employer and employee under the Act shall apply *mutatis mutandis* to the person liable to deduct the tax and the person from whom such tax is to be deducted under sub-section (1).”.

5. In section 9 of the Profession Tax Act, in sub-section (2), for the portion beginning with the words “pay simple interest” and ending with the words “remains unpaid” the words “pay by way of simple interest, in addition to the amount of such tax, a sum calculated at the prescribed rate on the amount of such tax, for each month or part thereof, after the last date by which he should have paid the tax” shall be substituted.

Amendment of section 9 of Mah. XVI of 1975.

6. In Schedule I appended to the Profession Tax Act,—

Amendment to Schedule I of Mah. XVI of 1975.

(1) after entry 1, the following entry shall be inserted, namely :—

“ 1A. Persons as notified under section 4B. 2,500 per annum.”;

(2) after entry 20, the following entry shall be inserted, namely :—

“20A. Service provider, registered under the Finance Act, 1994. 2,500 per annum.”.

CHAPTER IV

AMENDMENT TO THE MAHARASHTRA TAX ON THE ENTRY OF GOODS INTO LOCAL AREAS RULES, 2003.

7. In rule 8 of the Maharashtra Tax on the Entry of Goods into Local Areas Rules, 2003,—

Amendment of rule 8 of rules made under Mah. IV of 2003.

(1) sub-rule (1) shall be deleted and shall be deemed to have been deleted with effect from the 1st April 2005 ;

(2) for sub-rule (3), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005, namely :—

“(3) The assessment of an unregistered importer shall be made by the assessing authority in whose jurisdiction, the specified goods are found or detected to have been consumed, used or sold.”.

CHAPTER V

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Mah. IX of 2005.

8. In section 8 of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as “the Value Added Tax Act”), in sub-section (3D), for the words “with effect from the date specified in the order” the words “either prospectively or retrospectively” shall be substituted.

Amendment of section 8 of Mah. IX of 2005.

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

Amendment of section 23 of Mah. IX of 2005.

(1) in sub-section (7),—

(a) for the portion beginning with the words “such assessment shall be” and ending with the words “to the Commissioner” the following shall be substituted, namely :—

“such assessment shall be made within a period of eighteen months, if the said order is made by the appellate authority in first appeal and in any other case, within a period of thirty-six months from the date of communication of such finding or direction contained in the said order to the assessing authority or, as the case may be, to the Commissioner”;

(b) in the proviso, for the portion beginning with the words “the dealer concerned” and ending with the words “the period of thirty-six months” the following shall be substituted, namely :—

“the dealer concerned to the assessing authority or, as the case may be, to the Commissioner earlier than the said date of communication, then the said period of eighteen months or, as the case may be, of thirty-six months”;

(2) in sub-section (11), after the second proviso, the following proviso shall be added, namely :—

“Provided also that, no application under this sub-section shall be entertained, in case the assessment order is passed, on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017.”.

Mah.
XXXI
of 2017.

Amendment
of section 26
of Mah. IX
of 2005.

10. In section 26 of the Value Added Tax Act,—

(1) in sub-section (5), in clause (a), after the proviso, the following proviso shall be added, namely :—

“Provided further that, in respect of any appeal against an order of assessment, wherein dealer was not able to attend or remain present before the assessing authority at the time of hearing when the assessment order had been passed, then the appellate authority in first appeal may set-aside the said assessment order,—

(i) within nine months from the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, if the appeal is filed prior to the date of commencement of the said Act,

Mah.
XXXI of
2017.

(ii) within six-months from the date on which the said appeal has been filed, if the appeal is filed on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017,

Mah.
XXXI of
2017.

and refer the case back to the assessing authority for making a fresh assessment under sub-section (7) of section 23.”;

(2) after sub-section (6), the following sub-sections shall be inserted, namely :—

“(6A) No appeal against an order, passed on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, shall be filed before the appellate authority in first appeal, unless it is accompanied by the proof of payment of an aggregate of the following amounts, as applicable,—

Mah.
XXXI of
2017.

(a) in case of an appeal against an order, in which claim against declaration or certificate, has been disallowed on the ground of non-production of such declaration or, as the case may be, certificate then, amount of tax, as provided in the proviso to sub-section (6),

(b) in case of an appeal against an order, which involves disallowance of claims as stated in clause (a) above and also tax liability on other grounds, then, an amount equal to 10 per cent. of the amount of tax, disputed by the appellant so far as such tax liability pertains to tax, on grounds, other than those mentioned in clause (a),

(c) in case of an appeal against an order, other than an order, described in clauses (a) and (b) above, an amount equal to 10 per cent. of the amount of tax disputed by the appellant,

(d) in case of an appeal against a separate order imposing only penalty, deposit of an amount, as directed by the appellate authority, which shall not in any case, exceed 10 per cent. of the amount of penalty, disputed by appellant :

Provided that, the amount required to be deposited under clause (b) or, as the case may be, clause (c), shall not exceed rupees fifteen crores.

(6B) No appeal shall be filed, before the Tribunal, against an order, which is passed on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, unless it is accompanied by the proof of payment of an aggregate of following amounts, as applicable,—

(a) in case of an appeal against an order, in which claim against declaration or certificate has been disallowed on the grounds of non-production of such declarations or, as the case may be, certificates then, amount of tax, as provided in the proviso to sub-section (6),

(b) in case of an appeal against an order, which involves disallowance of claims as stated in clause (a) above and also tax liability on other grounds, then, an amount equal to 10 per cent. of the balance amount of disputed tax, so far as such tax liability pertains to tax, on grounds, other than those mentioned in clause (a),

(c) in case of an appeal against an order, other than an order, described in clauses (a) and (b) above, an amount equal to 10 per cent. of the balance amount of disputed tax,

(d) in case of an appeal against any other order, an amount, as directed by the Tribunal :

Provided that, the amount required to be deposited under clause (b) or, as the case may be, clause (c), shall not exceed rupees fifteen crores.

Explanation.— For the purposes of clause (b) or clause (c) of sub-section (6B), the expression, “balance amount of disputed tax” shall mean an amount of disputed tax, which remains outstanding, after considering the amount paid, as directed by the appellate authority in first appeal under clause (b) or, as the case may be, clause (c), respectively of sub-section (6A).

(6C) The appellate authority or, as the case may be, Tribunal shall stay the recovery of the remaining disputed dues, in the prescribed manner, on filing of an appeal under sub-section (6A) or, as the case may be, sub-section (6B).”.

11. In section 27 of the Value Added Tax Act, in sub-section (2), in clause (a), for the words “one hundred and twenty days” the words “one hundred and eighty days” shall be substituted.

Amendment of section 27 of Mah. IX of 2005.

Amendment
of section
30 of Mah.
IX of 2005.

12. In section 30 of the Value Added Tax Act, after sub-section (4), the following sub-section shall be added, namely :—

“(5) The State Government may, from time to time, by notification published in the *Official Gazette*, subject to such conditions mentioned therein, remit the whole or any part of the interest, in respect of any period, payable by any prescribed class of registered dealers,—

(i) who were not able to pay the tax during the prescribed period, due to technical problems of the automation system of the Sales Tax Department, or

(ii) who obtained registration late.”.

Amendment
of section 37
of Mah. IX
of 2005.

13. Section 37 of the Value Added Tax Act 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 first charge as mentioned in sub-section (1) shall be deemed to have been created on the expiry of the period specified in sub-section (4) of section 32, for the payment of tax, penalty, interest, sum forfeited, fine or any other amount.”.

Amendment
of section 40
of Mah. IX
of 2005.

14. In section 40 of the Value Added Tax Act, after the words, brackets and figure “sub-section (6)” the word, brackets, figure and letter “or, as the case may be, sub-section (6C)” shall be inserted.

Amendment
of section 44
of Mah. IX
of 2005.

15. In section 44 of the Value Added Tax Act, after sub-section (5), the following sub-section shall be added, namely :—

“(6) Subject to the provisions of the Companies Act, 2013, where any tax or other amount recoverable under this Act from a private company, whether existing or wound up or under liquidation, for any period, cannot be recovered, for any reason whatsoever, then, every person who was a director of the private company during such period shall be jointly and severally liable for the payment of such tax or other amount unless, he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the said company.”.

18 of
2013.

Amendment
of section 53
of Mah. IX
of 2005.

16. In section 53 of the Value Added Tax Act, in sub-section (1), after *Explanation*, the following sub-section shall be inserted, namely :—

“(1A) In case of refunds, which become due on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, the provisions of sub-section (1) shall be applicable, if the delay in granting refund is more than sixty days.”.

Mah.
XXXI
of 2017.

Amendment
to Schedule
'A' appended
to Mah. IX
of 2005.

17. In SCHEDULE ‘A’ appended to the Value Added Tax Act, after entry 63, the following entry shall be added, namely :—

“64 Sale, during the period from the 1st April 2005 to the 31st March 2016, of processed, semi-processed, semi-cooked, ready-mix, ready to eat, shelled sweet corn, whether or not sold,—

(1) Tax should not have been collected from the customer.

(2) Tax should not have been paid into the Government Treasury.

(a) in a frozen state, or

(b) in a sealed container, or

(c) under a brand name, except when served for consumption.

CHAPTER VI

AMENDMENT TO THE MAHARASHTRA TAX ON LOTTERIES ACT, 2006.

Mah. XLIII of 2006. **18.** In section 3 of the Maharashtra Tax on the Lotteries Act, 2006, in sub-section (1), in the TABLE, in entry 1, in column (3), for the figures “70,000” the figures “1,00,000” shall be substituted. Amendment of section 3 of Mah. XLIII of 2006.

CHAPTER VII

AMENDMENT TO THE MAHARASHTRA TAX LAWS (LEVY, AMENDMENT AND VALIDATION) ACT, 2012.

Mah. VIII of 2012. **19.** In the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2012, in section 1, in sub-section (2),— Amendment in section 1 of Mah. VIII of 2012.
 (1) in clause (a), for the word and figures “sections 21” the words, bracket and figures “sub-section (1) of section 21” shall be substituted and shall always be deemed to have been substituted ;
 (2) after clause (a), the following clause shall be inserted and shall always be deemed to have been inserted, namely :—
 “(a-1) sub-section (2) of section 21 shall be deemed to have been come into force with effect from the 8th April 2011.”

CHAPTER VIII

VALIDATION AND SAVING.

Mah. IV of 2003. **20.** (1) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment or any action taken or thing done in relation to such assessment, under the provisions of the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 and the rules made thereunder (hereinafter, in this Chapter, referred to as “the law relating to the Entry Tax”), at any time before the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017 (hereinafter, in this Chapter, referred to as “the Amendment Act”), if made within the time limit provided under section 23 of the Maharashtra Value Added Tax Act, 2002, as it exists on the date of such assessment, or any action taken or thing done in relation to such assessment, shall be deemed to be valid and effective as if such assessment or action taken or thing had been duly made, taken or done under the law relating to the Entry Tax, as amended by the Amendment Act, and accordingly, 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, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law. Validation and saving.
 Mah. XXXI of 2017.
 Mah. IX of 2005. (2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person, from questioning in accordance with the law relating to the Entry Tax, as amended by the Amendment Act, any assessment referred to in sub-section (1).



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ३, अंक ४३]

सोमवार, मे २९, २०१७/ज्येष्ठ ८, शके १९३९

[पृष्ठे १४, किंमत : रुपये २७.००

असाधारण क्रमांक ९०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Goods and Services Tax related Laws (Amendments, Validation and Savings) Act, 2017 (Mah. Act No.XLII of 2017), is hereby published under the authority of the Governor.

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

PRAKASH H. MALI,

Principal Secretary to Government,
Law and Judiciary Department.

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).

An Act 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.

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

III of 1888.
I of 1923.
LIX of 1949.
LXV of 1958.
III of 1959.
Mah. XL of 1965.
Mah. XVI of 1975.
Mah. IX of 2005.

(१)

hereinafter appearing; it is hereby enacted in the Sixty-eighth Year of the Republic of India as follows :—

CHAPTER I

Short title and commencement.

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.

Amendment of section 3 of III of 1888.

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

Amendment of section 126 of III of 1888.

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.

Amendment of section 128 of III of 1888.

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.

Amendment of section 139 of III of 1888.

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

Deletion of heading above section 192 of III of 1888.

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

Deletion of sections 192, 193, 194, 194-1A, 194A, 195, 195-1A and 195-1B of III of 1888.

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

Amendment of section 196 of III of 1888.

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.

Deletion of section 199 of III of 1888.

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

Deletion of section 213 of III of 1888.

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

Deletion of sections 478, 478-1A, 478-1AA and 478-1B of III of 1888.

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

Deletion of Schedules H and H-1 of III of 1888.

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

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA ENTERTAINMENTS DUTY ACT.

I of 1923. **13.** In section 2 of the Maharashtra Entertainments Duty Act (hereinafter, in this Chapter, referred to as “the Entertainments Duty Act”),— Amendment of section 2 of I of 1923.

(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 ;

Mah. V of 1962.

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

41 of 2006.

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

Mah. XL of 1965.

(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 ;

Mah. V of 1962.

(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 ;

41 of 2006.

(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 ;

III of 1888.

(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 ;”.

LIX of 1949.

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

Amendment of section 3 of I of 1923.

(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, ”.

- Deletion of section 3AA of I of 1923. **15.** Section 3AA of the Entertainments Duty Act shall be deleted.
- Amendment of section 3A of I of 1923. **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.
- Amendment of section 4 of I of 1923. **17.** In section 4 of the Entertainments Duty Act, for the words “State Government”, wherever they occur, the words “local authority” shall be substituted.
- Amendment of section 4B of I of 1923. **18.** In section 4B of the Entertainments Duty Act, for the words “State Government”, wherever they occur, the words “local authority” shall be substituted.
- Amendment of section 4E of I of 1923. **19.** In section 4E of the Entertainments Duty Act, for the words “State Government”, wherever they occur, the words “local authority” shall be substituted.
- Amendment of section 5 of I of 1923. **20.** In section 5 of the Entertainments Duty Act, for the word “Collector” wherever it occurs, the words “local authority” shall be substituted.
- Amendment of section 6 of I of 1923. **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.
- Amendment of section 8 of I of 1923. **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.
- Amendment of section 9A of I of 1923. **23.** In section 9A of the Entertainments Duty Act, for the words “State Government”, wherever they occur, the words “local authority” shall be substituted.
- Amendment of section 9B of I of 1923. **24.** In section 9B of the Entertainments Duty Act, for the word “Government” the words “local authority” shall be substituted.
- Amendment of section 9C of I of 1923. **25.** In section 9C of the Entertainments Duty Act, for the word “Collector” the words “local authority” shall be substituted.
- Amendment of section 9D of I of 1923. **26.** In section 9D of the Entertainments Duty Act, for the word “Collector” the words “local authority” shall be substituted.
- Amendment of section 10 of I of 1923. **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 :—

“(2) For the purposes of sub-section (1) , the powers of the local authority shall be exercised by (i) the Municipal Commissioner, in case of a Municipal Corporation, (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 :—
- Amendment of section 10A of I of 1923.
- “(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*, (iv) Chief Executive Officer, in case of a Cantonment Board”.
- 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.
- Amendment of section 12 of I of 1923.
- 30.** Section 13 of the Entertainments Duty Act shall be deleted.
- Deletion of section 13 of I of 1923.
- 31.** Schedule appended to the Entertainments Duty Act shall be deleted.
- Deletion of Schedule of I of 1923.

CHAPTER IV

AMENDMENTS TO THE MAHARASHTRA MUNICIPAL CORPORATIONS ACT.

- LIX of 1949. **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.
- Amendment of section 2 of LIX of 1949.
- 33.** In section 32 of the Municipal Corporations Act,-
- Amendment of section 32 of LIX of 1949.
- (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.
- Amendment of section 99 of LIX of 1949.
- 35.** Sections 99A, 99B, 99C and 99D of the Municipal Corporations Act shall be deleted.
- Deletion of sections 99A to 99D of LIX of 1949.
- 36.** In section 127 of the Municipal Corporations Act, in sub-section (2), clauses (a), (aa) and (aaa) shall be deleted.
- Amendment of section 127 of LIX of 1949.
- 37.** In section 128 of the Municipal Corporations Act, in clause (5), the words “octroi and ” shall be deleted.
- Amendment of section 128 of LIX of 1949.
- 38.** Section 146 alongwith the heading “*Exemptions from Octroi*” of the Municipal Corporations Act shall be deleted.
- Deletion of section 146 of LIX of 1949.
- 39.** In section 149 of the Municipal Corporations Act, sub-section (6) shall be deleted.
- Amendment of section 149 of LIX of 1949.

- Deletion of Chapter XIA and sections 152A to 152O of LIX of 1949. **40.** Chapter XIA and sections 152A to 152O of the Municipal Corporations Act shall be deleted.
- Deletion of Chapter XIB and section 152P to 152T of LIX of 1949. **41.** Chapter XIB and sections 152P, 152Q, 152R, 152S and 152T of the Municipal Corporations Act shall be deleted.
- Deletion of sections 398 and 398-1A of LIX of 1949. **42.** Sections 398 and 398-1A of the Municipal Corporations Act shall be deleted.
- Amendment of section 466 of LIX of 1949. **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.
- Deletion of Schedules A, B and C of LIX of 1949. **44.** Schedules A, B and C of the Municipal Corporations Act shall be deleted.
- Amendment of Schedule D of LIX of 1949. **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.

- Amendment in section 2 of LXV of 1958. **46.** In section 2 of the Maharashtra Motor Vehicles Tax Act, for clause (1A), the following clause shall be substituted, namely:— LXV of 1958.
- “(1A) “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 under the Maharashtra Goods and Services Tax Act, 2017 and if the vehicle has been sold in the State of Maharashtra from any other State or Union Territory shall include the Goods and Services Tax paid in such State or Union Territory, and 12 of 2017.
13 of 2017.
15 of 2017.
Mah. of 2017.

52 of 1962. (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.

13 of 2017.
15 of 2017.

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.

12 of 2017.
13 of 2017.
15 of 2017.
Mah. of 2017.
Mah. XLII of 2017.

(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 the 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.

- III of 1959. **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. Amendment of section 3 of III of 1959.
- 48.** Section 124 A of the Village Panchayats Act shall be deleted. Deletion of section 124A of 1959.

CHAPTER VII

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

- Mah. XL of 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. Amendment of section 2 of Mah. XL of 1965.
- 50.** In section 87A of the Municipal Councils Act, in sub-section (3), in clause (xi),—
(1) in sub-clause (a), the word “cess” shall be deleted;
(2) in sub-clause (b), the word “cess” shall be deleted. Amendment of section 87A of Mah. XL of 1965.
- 51.** In section 105 of the Municipal Councils Act, in sub-section (1), clauses (aa) and (e) shall be deleted. Amendment of section 105 of Mah. XL of 1965.
- 52.** Chapter IXA and sections 148A to 148O of the Municipal Councils Act shall be deleted. Deletion of Chapter IXA and sections 148A to 148O of Mah. XL of 1965.

CHAPTER VIII

AMENDMENT TO THE MAHARASHTRA STATE TAX ON PROFESSIONS,
TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

- Amendment to Schedule I of Mah. XVI of 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.”. Mah. of 2017.

CHAPTER-IX

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED
TAX ACT, 2002.

- Amendment in long title of Mah. IX of 2005. **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. Mah. IX of 2005.
- Amendment in preamble of Mah. IX of 2005. **55.** In the preamble of the Value Added Tax Act, the words “or purchase” shall be deleted.
- Amendment of section 2 of Mah. IX of 2005. **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;” Mah. of 2017.
- (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:—
- “(14A) “Maharashtra Goods and Services Tax Act” means the Maharashtra Goods and Services Tax Act, 2017;” Mah. of 2017.
- (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,—

Amendment
of section 3
of Mah. IX of
2005.

(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,—

Amendment
of section 6
of Mah. IX of
2005.

(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.

Deletion of
sections 6A,
6B and 7 of
Mah. IX of
2005.

60. In section 8 of the Value Added Tax Act,—

Amendment
of section 8
of Mah. IX of
2005.

(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,—

Amendment
of section 16
of Mah. IX of
2005.

(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.”.

- Deletion of section 17 of Mah. IX of 2005. **62.** Section 17 of the Value Added Tax Act shall be deleted.
- Insertion of section 26B in Mah. IX of 2005. **63.** After section 26A of the Value Added Tax Act, the following section shall be inserted, namely :—
- Speedy disposal of various proceedings. **“26B.** The State Government may enact a scheme by a notification in the *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).”
- Amendment of section 30 of Mah. IX of 2005. **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.”
- Deletion of section 31A of Mah. IX of 2005. **65.** Section 31A of the Value Added Tax Act shall be deleted.
- Amendment of section 41 of Mah. IX of 2005. **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 *Explanation*, the words “and petroleum products” shall be deleted;
- (3) clause (c) shall be deleted.
- Amendment of section 42 of Mah. IX of 2005. **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.

Amendment of section 45 of Mah. IX of 2005.

Amendment of section 47 of Mah. IX of 2005.

Amendment of section 48 of Mah. IX of 2005.

- Deletion of section 49 of Mah. IX of 2005. **71.** Section 49 of the Value Added Tax Act shall be deleted.
- Amendment of section 74 of Mah. IX of 2005. **72.** In section 74 of the Value Added Tax Act, in sub-section (3), clause (c) shall be deleted.
- Substitution of section 84 of Mah. IX of 2005. **73.** For section 84 of the Value Added Tax Act, the following section shall be substituted, namely :—
- Declaration of stock of goods held on the appointed date and calling for other information, etc. **“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.”.
- Deletion of section 87 of Mah. IX of 2005. **74.** Section 87 of the Value Added Tax Act shall be deleted.
- Amendment to Schedule A of Mah. IX of 2005. **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.”. |
- Deletion of Schedules B, C and E of Mah. IX of 2005. **76.** Schedules B, C, and E appended to the Value Added Tax Act shall be deleted.
- Amendment to Schedule D of Mah. IX of 2005. **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 :—

“12 Petroleum Crude	5%
13 Aviation Turbine Fuel sold to a Turbo-prop aircraft.	5%
<i>Explanation.</i> —for the purposes of this entry, “ Turbo-prop Aircraft ” means an aircraft deriving thrust mainly from propeller, wich may be driven by either turbine engine or piston engine.	
14 Bunker Oil supplied to foreign going ships	6%
15 Natural Gas	13.5%.”.

CHAPTER X

VALIDATION AND SAVINGS.

III of 1888. I of 1923. LIX of 1949. LXV of 1958. III of 1959. Mah. XL of 1965. Mah. XVI of 1975. Mah. IX of 2005. Mah. of 2017. Mah. of 2017. Mah. of 2017.

78. (1) Notwithstanding the amendments made in the Mumbai Savings. 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, 1904, shall apply in relation to the repeal of any of the provisions of the Acts referred to in sub-section (1).



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ४, अंक २५(२)]

शनिवार, मार्च ३१, २०१८/चैत्र १०, शके १९४०

[पृष्ठे ५, किंमत : रुपये २७.००

असाधारण क्रमांक ५९

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Levy and Amendment) Act, 2018 (Mah. Act No. XXVI of 2018), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
I/c. Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXVI OF 2018.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 31st March 2018.)

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-ninth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY.

1. (1) This Act may be called the Maharashtra Tax Laws (Levy and Amendment) Act, 2018.

Short title and commencement.

(2) Save as otherwise provided in this Act, it shall come into force with effect from the 1st April 2018.

CHAPTER II

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

- Amendment of section 3 of Mah. XVI of 1975. **2.** 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”), in sub-section (2), after the words “Every person” the words and figures, “including limited liability partnership, registered under the Limited Liability Partnership Act, 2008 but” shall be inserted. Mah. XVI of 1975. 6 of 2009.
- Insertion of new section 4C in Mah. XVI of 1975. **3.** After section 4B of the Profession Tax Act, the following section shall be inserted, namely :—
- Collection and payment towards tax. **“4C.** (1) The State Government may, from time to time, by notification published in the *Official Gazette* and subject to such conditions and restrictions as may be specified therein, require any notified person or class of persons (hereinafter, in this section referred to as “tax collector”), who is eligible to receive any amount towards supply of goods or, as the case may be, supply of services or towards any other purposes, to collect an amount towards tax from an enrolled person or a person, liable to be enrolled.
- (2) The tax collector shall pay such amount into the Government Treasury in the manner specified in the notification. The amount so paid under this section shall be deemed to have been paid on behalf of such person, from whom the said amount by way of tax is collected.
- (3) All the provisions under the Act, related to an employer and employee, shall *mutatis mutandis* apply to the person liable to collect the tax and the person from whom such tax is collected under sub-section (1).”.
- Amendment of section 8 of Mah. XVI of 1975. **4.** In section 8 of the Profession Tax Act, for sub-section (3), the following sub-sections shall be substituted, namely :—
- “ (3) The State Government may, by notification published in the *Official Gazette*, subject to such conditions and restrictions, as may be specified therein, provide a scheme for payment of tax, in advance, at the rate, which shall be lower than the rate applicable to an enrolled person under Schedule I.
- (3A) The liability of such enrolled person, who has paid such amount in advance, as per the notification issued under sub-section (3) shall not be varied due to any increase or decrease in the rate of tax, as provided in Schedule I.”.

5. For section 11 of the Profession Tax Act, the following section shall be substituted, namely :—
- Amendment of section 11 of Mah. XVI of 1975.
- Mah. XLIII of 2017. “11. The provisions of the Maharashtra Goods and Services Tax Act, 2017 regarding recovery of tax shall, *mutatis mutandis* apply for the recovery of dues under this Act.”
- Recovery of tax.
6. In section 12 of the Profession Tax Act, in sub-section (1), in clause (b), for the words “and Profession Tax Officers” the words and brackets “,Profession Tax Officers and such other officers and persons (with such designation) as the State Government thinks necessary” shall be substituted.
- Amendment of section 12 of Mah. XVI of 1975.
7. After section 26 of the Profession Tax Act, the following section shall be inserted, namely :—
- Insertion of new section 26A in Mah. XVI of 1975.
- “26A. (1) The Commissioner may, if he considers that for the purposes of better administration of this Act, it is necessary so to do, he may, by notification in the *Official Gazette*, direct that statistics be collected relating to any matter dealt with, by or in connection with this Act.
- Power to collect statistics.
- (2) Upon such direction being given, the Commissioner or any officer, authorized by the Commissioner in this behalf, may, by notification in the *Official Gazette* and if found necessary by notice in any newspaper or in such other manner as in the opinion of the Commissioner or the said officer, is best suited to bring the notice to the attention of persons, call upon all persons to furnish such information or returns, as may be specified therein, relating to any matter in respect of which statistics is to be collected. The form in which the officers to whom, such information or returns should be furnished, the particulars which they should contain and the period specified in the notification, within which such information or returns should be furnished, shall be such as may be specified therein.
- (3) Any person, who fails to furnish information as provided in this section within the period specified in such notification, shall be liable to pay, by way of penalty, a sum not exceeding rupees ten thousand and in case of continuing default, for a period beyond two months, a further penalty of rupees one hundred for every day of such continuance.”
8. In the SCHEDULE I appended to the Profession Tax Act,—
- Amendment to SCHEDULE I of Mah. XVI of 1975.
- (1) after entry 18, the following entry shall be inserted, namely :—
- 6 of 2009. “18A. Limited liability partnership, 2,500 per registered under the Limited Liability Partnership Act, 2008. annum.”;
- (2) for entry 19, the following entry shall be substituted, namely :—
- 9 of 1932. “19. (a) Each partner of a firm (whether registered or not under the Indian Partnership Act, 1932), 2,500 per annum.
- 6 of 2009. (b) Each partner of a limited liability partnership, registered under the Limited Liability Partnership Act, 2008, 2,500 per annum.”.
- engaged in any profession, trade or calling.

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Amendment
of section 11
of Mah. IX of
2005.

9. In section 11 of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as “the Value Added Tax Act”), for sub-section (3), the following sub-sections shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2017, namely :—

Mah. IX
of 2005.

“(3) Every member of the Tribunal shall be a person, who,—

(i) is or has been, a Judge of the High Court, or

(ii) is or has been, a District Judge, or

(iii) is qualified for appointment as a District Judge, and has held Judicial Office for not less than ten years, or

(iv) (a) has, for a continuous period of not less than two years held office, not below the rank of Joint Commissioner of Sales Tax or, as the case may be, Joint Commissioner of State Tax and has dealt with quasi-judicial proceedings, or

(b) is retired and has before his retirement held office not below the rank of Joint Commissioner of Sales Tax or, as the case may be, Joint Commissioner of State Tax and had before his retirement dealt with quasi-judicial proceedings, or

(c) is retired and before his retirement has held office as member of the Tribunal.

Explanation.—For the purposes of this sub-section, “quasi-judicial proceedings” shall include assessment, audit or appeal proceedings.

(3A) (a) The members, specified in clause (i), (ii) or (iii) shall be appointed or re-appointed by the State Government after consultation with the High Court of Judicature at Bombay.

(b) The member, specified in clause (iv), shall be appointed or re-appointed by the State Government on the recommendations of a Selection Committee, constituted in the prescribed manner.

(3B) The terms of office of the member of the Tribunal shall be such as may be prescribed. The member shall hold office for such period, as may be prescribed or as the State Government may, by special order in his case, specify.”.

Amendment
of section 31
of Mah. IX of
2005.

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

(1) in sub-section (1), in clause (b), in sub-clause (i), after the words “amount payable” the words, figures and letters “upto the 31st December 2018” shall be inserted;

(2) in sub-section (4), the following proviso shall be added and shall be deemed to have been added with effect from the 1st July 2017, namely :—

“Provided that, any amount paid by an employer, in accordance with the provisions of this section to the credit of the State Government during the period starting on or after the 1st July 2017 and ending on the 31st December 2018, may be claimed as credit in the prescribed manner and subject to the prescribed conditions, by the person making the supply to the employer or the concerned sub-contractor (if any).”.

11. In section 32A of the Value Added Tax Act, in sub-section (2), in the *Explanation*, for the words “dues which are rupees one hundred or less” the words “tax, which is rupees five hundred or less, per order or, as the case may be, per period and the interest payable thereon” shall be substituted. Amendment of section 32A of Mah. IX of 2005.

12. In section 59 of the Value Added Tax Act, in sub-section (1), in the proviso, for the words “Thane and Raigad District” the words “Thane, Palghar and Raigad Districts” shall be substituted. Amendment of section 59 of Mah. IX of 2005.

13. In section 61 of the Value Added Tax Act, after sub-section (1), before *Explanation-I*, the following proviso shall be inserted, namely:— Amendment of section 61 of Mah. IX of 2005.

“Provided that, for the year 2017-18, the provisions of this sub-section shall be applicable to a dealer, whose registration is deemed to have been cancelled under sub-section (6A) of section 16, if the,—

(a) aggregate of his turnover of sales and the value of goods transferred to any other place of his business or of his agent or principal, situated outside the State, not by reason of sale, or

(b) turnover of purchases, exceeds rupees twenty five lakh.”

14. In section 85 of the Value Added Tax Act, in sub-section (2),— Amendment of section 85 of Mah. IX of 2005.

(1) in clause (i), for the word and figures “section 26.” the words and figures “ section 26, or” shall be substituted;

(2) after clause (i), the following clause shall be added, namely:—

“(j) any order, published by the Commissioner, by virtue of the powers conferred on him by notification issued under section 26B.”

CHAPTER IV

AMENDMENT TO THE MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

Mah. XLIII of 2017. **15.** In section 3 of the Maharashtra Goods and Services Tax Act, 2017, for clause (f), the following clauses shall be substituted, namely:— Amendment of section 3 of Mah. XLIII of 2017.

“(f) Assistant Commissioners of State Tax, (f-1) State Tax Officers, and”.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ५, अंक २७]

मंगळवार, जुलै ९, २०१९/आषाढ १८, शके १९४१

[पृष्ठे ४, किंमत : रुपये २७.००

असाधारण क्रमांक ६१

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Amendment and Validation) Act, 2019 (Mah. Act No. XIV of 2019), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIV OF 2019.

(First published, after having received the assent of the Governor in the
“*Maharashtra Government Gazette*”, on the 9th July 2019).

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

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 certain tax laws in operation in the State of
Maharashtra, for the purposes hereinafter appearing ; and, therefore,
Mah. Ord. VI of 2019. promulgated the Maharashtra Tax Laws (Amendment and Validation)
Ordinance, 2019, on the 6th March 2019 ;

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

CHAPTER I

PRELIMINARY.

1. (1) This Act may be called the Maharashtra Tax Laws (Amendment and Validation) Act, 2019. Short title and commencement.

(2) Save as otherwise provided in this Act, it shall be deemed to have
come into force with effect from the 6th March 2019.

(१)

CHAPTER II

AMENDMENT TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

- Amendment of section 6 of Mah. XVI of 1975. **2.** In section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, in sub-section (3), for the words “rupees one thousand” the words “rupees two hundred, in case he files the return within a period of thirty days after the expiry of the prescribed time for filing of such return and an amount of rupees one thousand, in any other case,” shall be substituted. Mah. XVI of 1975.

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

- Amendment of section 10 of Mah. IX of 2005. **3.** In section 10 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as “the Value Added Tax Act”), to sub-section (2), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st July 2017, namely :— Mah. IX of 2005.

“Provided that, the officers appointed under the Maharashtra Goods and Services Tax Act, 2017 shall be deemed to be the officers appointed under the provisions of this Act.”. Mah. XLIII of 2017.

- Amendment of section 24 of Mah. IX of 2005. **4.** In section 24 of the Value Added Tax Act, after sub-section (2), the following sub-section shall be inserted, namely :—

“(2A) Where any dealer has claimed set-off in the returns but such set-off is not confirmed before the passing of the order of assessment under section 23 for any reason whatsoever, then, at any time within two years from the end of the financial year in which the said order of assessment has been served, he may,—

(a) if he has not filed an appeal against the said order, or

(b) if he has filed an appeal against the said order, and he has withdrawn the entire appeal,

apply to the Commissioner for rectification of the order on the ground that the said set-off may be confirmed and is in a position to produce the necessary evidence for the same and thereupon, the Commissioner shall hold such inquiry as he may deem fit and after hearing the applicant, rectify the assessment order, if the claim for set-off is confirmed :

Provided that, in case the applicant covered by clause (b) above has filed an application under this sub-section, then the amount of dues, which was stayed earlier before withdrawal of appeal, shall not be recovered, till the disposal of such application.”.

- Amendment of section 26 of Mah. IX of 2005. **5.** In section 26 of the Value Added Tax Act, after sub-section (6C), the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 15th April 2017, namely :—

“*Explanation.*—For the removal of doubts, it is hereby clarified that, the provisions of sub-sections (6A), (6B) and (6C) shall be applicable for any appeal, against all such orders, referred to in those sub-sections, irrespective of the period to which the order, appealed against, relates or irrespective of the date on which the proceedings in respect of such order have commenced.”.

6. In Schedule A appended to the Value Added Tax Act, after entry 2, the following entry shall be added, namely :--

Amendment to Schedule A of Mah. IX of 2005.

“3. Sale of domestic natural gas or Re-gasified Liquid Natural Gas by Gas Authority of India Limited to the Ratnagiri Gas and Power Private Ltd. during the period from the 1st April 2017 to 15th September 2017.

1. Purchasing dealer Nil.”. has used the domestic natural gas or Re-gasified Liquid Natural Gas for generation of electricity for the supply to Indian Railways.

2. Claimant dealer shall furnish a Energy Account Statement, obtained by Ratnagiri Gas and Power Private Limited from Western Regional Power Committee.

CHAPTER IV

VALIDATION AND SAVING.

7. (1) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, appeal, 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, appeal, review, levy or collection of tax under the provisions of Value Added Tax Act, as amended by the Maharashtra Tax Laws (Amendment and Validation) Act, 2019 (hereinafter, in this section, referred to as “the Amendment Act”) shall be valid and always be deemed to be valid and effective, as if the provisions relating to assessment, appeal, review, levy or collection or action or thing were prevalent under the Value Added Tax Act, on the relevant date and accordingly,—

Validation and saving.

Mah. XIV of 2019.

(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, appeal, 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 (1) 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, appeal, review, levy or collection of tax referred to in sub-section (1), or

(b) from claiming of 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.

CHAPTER V

MISCELLANEOUS

Mah. Ord. VI of 2019.

8. (1) The Maharashtra Tax Laws (Amendment and Validation) Ordinance, 2019, is hereby repealed.

Repeal of Mah. Ord. VI of 2019 and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the relevant tax laws as amended by the said Ordinance (including any notification or order issued), shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the relevant tax laws, as amended by this Act.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ५, अंक २७(३)]

मंगळवार, जुलै ९, २०१९/आषाढ १८, शके १९४१

[पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक ६३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Second Amendment and Validation) Act, 2019 (Mah. Act No. XVI of 2019), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XVI OF 2019.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 9th July 2019).

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 Seventieth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Maharashtra Tax Laws (Second Amendment and Validation) Act, 2019.

Short title and commencement.

(2) Save as otherwise provided in this Act, it shall come into force on the date of publication of this Act in the *Official Gazette*.

CHAPTER II

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

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

“ (5) Where an employer, liable to registration has failed to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose penalty of rupees five for each day of delay in case of such employer.”.

Amendment of section 8 of Mah.XVI of 1975. **3.** In section 8 of the Profession Tax Act, for sub-section (2), the following sub-section, shall be substituted, namely :—

“ (2) The amount of tax due from an enrolled person, as specified in his enrolment certificate, shall be paid for each year on or before the 31st March of the said year :

Provided that, in respect of the person who is enrolled and the rate of tax at which he is liable to pay tax is revised, then such revised tax shall be paid on or before the 31st March of the year in which the rates are revised. ”.

Amendment of section 9 of Mah.XVI of 1975. **4.** In section 9 of the Profession Tax Act, after sub-section (3), the following sub-section shall be inserted, namely :—

“(3A) If a person, liable to get enrolled, fails to apply for certificate of enrolment within the period specified under this Act, he shall be liable to pay simple interest at the rate of 1.25 per cent. per month or part thereof of the amount of tax payable, from the 1st July of that year, till the date of payment of such tax, in addition to the amount of tax payable in respect of the year, for which he has remained unenrolled. ”.

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Amendment of section 23 of Mah. IX of 2005. **5.** In section 23 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as the “ Value Added Tax Act ”), in sub-section (5), to clause (a), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st April 2005, namely :—

“ Provided that, where,—

(i) a registered dealer has claimed refund in his last return or a revised return containing last day of the year, or

(ii) an auditor has mentioned about eligibility for refund in his audit report under section 61,

then the prescribed authority may, subject to the conditions, restrictions and safeguards as may be prescribed, after adjusting the refund so claimed or, as the case may be, so mentioned, against the tax liability, interest and penalty, if any, determined in the proceedings initiated under this clause, grant net refund to such dealer or, as the case may be, determine the net tax liability :

Provided further that, the amount of refund claimed in the return filed or mentioned in the audit report filed under section 61, whichever is filed later, but not later than the 31st March 2019, in any case, may only be considered for the purposes of the first proviso.”

6. In section 61 of the Value Added Tax Act, 2002, in sub-section (1), after the proviso, the following proviso shall be inserted, namely :—

Amendment of section 61 of Mah. IX of 2005.

“ Provided further that, a dealer whose tax liability, in any year commencing on or after the 1st April 2019 does not exceed rupees twenty-five thousand, shall not be liable to file such audit report.

74 of 1956.

Explanation.—For the purpose of this proviso, the expression “tax liability” means the total of all taxes payable by a dealer under the Value Added Tax Act or, as the case may be, the Central Sales Tax Act, 1956, after adjustment of the amount of set-off or refund claimed by the dealer, if any, under the respective Acts.”

CHAPTER IV

VALIDATION AND SAVING.

Mah. XVI of 2019.

7. (1) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, appeal, 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, appeal, review, levy or collection of tax under the provisions of Value Added Tax Act, as amended by the Maharashtra Tax Laws (Second Amendment and Validation) Act, 2019 (hereinafter, in this section, referred to as “the Amendment Act”) shall be valid and always be deemed to be valid and effective, as if the provisions relating to assessment, appeal, review, levy or collection or action or thing were prevalent under the Value Added Tax Act, on the relevant date and accordingly,—

Validation and saving.

(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, appeal, 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 enforced 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 (1) 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, appeal, review, levy or collection of tax referred to in sub-section (1), or

(b) from claiming of 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.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ६, अंक ३३]

मंगळवार, सप्टेंबर १५, २०२०/भाद्र २४, शके १९४२

[पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक ७०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020, (Mah. Act No. XX of 2020), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XX OF 2020.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 15th September 2020).

An Act further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

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 State Tax on Professions, Trades, Callings and Employments Act, 1975, for the purposes hereinafter appearing ; and therefore, promulgated the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020 on the 22nd July 2020 ;

Mah.
XVI of
1975.
Mah.
Ord.
XIII of
2020.

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

(१)

- Short title and commencement. **1.** (1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020.
- (2) It shall be deemed to have come into force on the 22nd July 2020.
- Amendment of section 5 of Mah. XVI of 1975. **2.** In section 5 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter referred to as “the principal Act”), after sub-section (3), the following sub-section shall be inserted, namely :—
- “(3A) Notwithstanding anything contained in this section, a company, which has been incorporated under the provisions of the Companies Act, 2013, after the date of commencement of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2020, shall at the time of its incorporation, obtain the certificate of enrollment and certificate of registration under this Act.”.
- Amendment of section 6 of Mah. XVI of 1975. **3.** In section 6 of the principal Act, in sub-section (1),—
- (1) before the existing proviso, the following proviso shall be inserted, namely :—
- “Provided that, the employer registered under sub-section (3A) of section 5 shall, after the commencement of his liability to pay tax, furnish to the prescribed authority, a return in such form, for such period and by such dates as may be prescribed.”;
- (2) in the existing proviso, for the words “Provided that” the words “Provided further that” shall be substituted.
- Repeal of Mah. Ord. XIII of 2020 and saving. **4.** (1) The Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 2020, 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 issued, as the case may be, under the corresponding provisions of said Act, as amended by this Act.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ९, अंक २१]

गुरुवार, एप्रिल ६, २०२३/चैत्र १६, शके १९४५

[पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक ३५

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2023 (Mah. Act No. XIX of 2023), is hereby published under the authority of the Governor.

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

MUGDHA A. SAVANT,

Draftsman-cum-Joint Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIX OF 2023.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 6th April 2023).

An Act further to amend the Maharashtra State Tax on Professions,
Trades, Callings and Employments Act, 1975.

Mah. XVI WHEREAS, it is expedient further to amend the Maharashtra State Tax
of 1975. on Professions, Trades, Callings and Employments Act, 1975, for the purposes hereinafter appearing; it is hereby enacted in the Seventy-fourth Year of the Republic of India, as follows :—

1. (1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2023. Short title and commencement.

(2) It shall come into force on the 1st April 2023.

Amendment
of section
27A of Mah.
XVI of 1975.

2. In section 27A of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter referred to as “ the principal Act ”),—

Mah. XVI
of 1975.

(1) for clause (c), the following clause shall be substituted, namely :—

“(c) (i) any person with benchmark disability as defined in clause (r) of section 2 of the Rights of Persons with Disabilities Act, 2016; or

49 of 2016.

(ii) parents or guardians of a child with a benchmark disability, provided such person or child with benchmark disability holds the certificate of disability issued by the certifying authority under the said Act or the rules made thereunder :

Provided that, such individual or, as the case may be, employer produces the aforesaid certificate before the prescribed authority in respect of the first assessment year for which he claims exemption under this clause:

Provided further that, an individual or, as the case may be, employer who has already produced a certificate before the prescribed authority for the purposes of this section, as it stood immediately before the 1st April 2023, shall not be required to produce it again;”;

(2) clause (e) shall be deleted ;

(3) clause (g) shall be deleted.

Amendment of
SCHEDULE I
of Mah. XVI
of 1975.

3. In *SCHEDULE I* appended to the principal Act, for entry 1, the following entry shall be substituted, namely :—

“ 1. Salary and wage earners—

(i) in case of men, whose monthly salaries or wages,—

(a) do not exceed Nil.

rupees seven thousand
five hundred ;

(b) exceed rupees seven thousand five hundred but do not exceed rupees ten thousand ;

(c) exceed rupees ten thousand ; two thousand five hundred per annum to be paid in following manner :—

(a) two hundred per month except for the month of February ;

(b) three hundred for the month of February;

(ii) in case of women, whose monthly salaries or wages,—

(a) do not exceed rupees Nil.
twenty-five thousand ;

(b) exceed rupees twenty-five thousand ; two thousand five hundred per annum to be paid in following manner :—

(a) two hundred per month except for the month of February ;

(b) three hundred for the month of February. ”.