



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ५, अंक ६३(३)]

सोमवार, मार्च ३, २०१४/फाल्गुन १२, शके १९३५

[पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक २५

प्राधिकृत प्रकाशन

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 Value Added Tax (Amendment) Ordinance, 2014 (Mah. Ord. VII of 2014), is hereby published under the authority of the Governor.

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

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

[Translation in English of the Maharashtra Value Added Tax (Amendment) Ordinance, 2014 (Mah. Ord. VII of 2013), published under the authority of the Governor]

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,  
Mantralaya, Mumbai 400 032, dated the 3rd March 2014.

### MAHARASHTRA ORDINANCE No. VII OF 2014.

#### AN ORDINANCE

*further to amend the Maharashtra Value Added Tax Act, 2002.*

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

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing ;

Mah. IX  
of 2005.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title and commencement.

1. (1) This Ordinance may be called the Maharashtra Value Added Tax (Amendment) Ordinance, 2014.

(2) It shall come into force at once.

Amendment of section 23 of Mah. IX of 2005.

2. In section 23 of the Maharashtra Value Added Tax Act, 2002, after sub-section (12), the following sub-section shall be added, namely :—

Mah. IX of 2005.

“(13) Notwithstanding anything contained in this section, in case of a dealer, who undertakes the construction of flats, dwellings or buildings or premises and transfers them in pursuance of an agreement alongwith land or interest underlying the land and in whose case, the limitation for making an order of assessment, for any of the periods, expires on the 31st March 2014, then the order of assessment, for such periods, may be made on or before the 30th September 2015.”.

STATEMENT

In view of the amendment to rule 58 of the Maharashtra Value Added Tax Rules, 2005 by the Government Notification, Finance Department, No. VAT 1513/CR-147/Taxation 1, dated the 29th January 2014, the Hon'ble Supreme Court in Builders Association of India V/s State of Maharashtra (Special Leave Appeal (Civil) No. 14153/2013) has, by order, dated the 31st January 2014 clarified that, if the petitioners file revised returns in terms of this order and/or Notification, dated the 29th January 2014, such returns will be examined by the concerned assessing officer appropriately in accordance with law.

2. The period of limitation in respect of certain assessment of dealers, who undertake the construction of flats, dwellings or buildings or premises and transfer them in pursuance of an agreement alongwith land or interest underlying the land, is to expire on the 31st March 2014. In view of the above, to give sufficient time to such class of dealers as well as to the assessing authorities, for assessment, it is considered expedient to extend the limitation period for assessment upto the 30th September 2015, by adding sub-section (13) in section 23 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005).

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,  
Dated the 2nd March 2014.

K. SANKARANARAYANAN,  
Governor of Maharashtra.

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

SUDHIR SHRIVASTAVA,  
Additional Chief Secretary  
to Government.