



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

Act 16 of 1975

Keyword(s):

Commissioner, Corporation Area, Employer, Month, Person, Profession Tax,
Salary or Wage, Tribunal

Amendments appended: 17 of 2006, 6 of 2007, 25 of 2007, 5 of 2008, 17 of
1015

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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,—

Definitions.

(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;

(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 the commencement of a year or is enrolled on or before ¹[31st May] of a year. Before ²[30th June] of that year.
- (b) in respect of a person who is enrolled after the ³[31st May] of a year. Within one month of the 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.

30. (1) ¹* * * * *
 [Amount equal to net proceeds of tax and matching contribution to be paid into the Fund established under the Maharashtra Employment Guarantee Act, 1977.] 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 ²[transferred 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).

Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 [1975, Mah. XVI]

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.
16. (1) The Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Ordinance, 2008, is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Bombay Motor Vehicles Tax Act, 1958, the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the Maharashtra Tax on Sale of Electricity Act, 1963, the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977, as amended by the said Ordinance, shall be deemed to have been done or taken under the relevant Act, as amended by this Act.

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

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



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.