

The Maharashtra Purchase Tax on Sugarcane Act, 1962

Act 9 of 1962

Keyword(s):

Factory, Licence, Occupier, Person, Sugar, Unit

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MAHARASHTRA ACT No. IX OF 1962¹

[THE MAHARASHTRA PURCHASE TAX ON SUGARCANE ACT, 1962]

[18th April 1962]

Amended by Mah. 9 of 1965.

" " " 49 of 1974 (17-9-1974)*
 " " " 60 of 1974 † (4-11-1974)*
 " " " 62 of 1975 (22-12-1975)*
 " " " 34 of 1976 (11-10-1976)*

An Act to provide for the levy and collection of a tax on the purchase of sugarcane for use in ²[the manufacture or production of sugar (including *khandsari* sugar)].

WHEREAS, it is expedient to provide for the levy and collection of a tax on the purchase of sugarcane for use in ²[the manufacture or production of sugar (including *khandsari* sugar),] and for matters connected with the purposes aforesaid; It is hereby enacted in the Thirteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Maharashtra Purchase Tax on Sugarcane Act, 1962. Short title and extent.

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

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

(a) "Commissioner" means the Commissioner of Purchase Tax (Sugarcane) appointed under this Act;

(b) "factory" means any premises (including the precincts thereof), wherein twenty or more workers are working and in which, or in any part of which, any manufacturing process connected with the production of sugar by means of vacuum pans is being carried on, or is ordinarily carried on, with the aid of power;

(c) "licence" means a licence granted or renewed under this Act;

(d) "occupier" of a factory or of a unit means the person who has ultimate control over the ⁴[affairs of the factory or the unit] and where the said affairs are entrusted to a managing agent, such agent shall be ⁵[deemed to be the occupier of the factory or of the unit, as the case may be;] and the term includes also any person appointed by the occupier to act as a purchasing agent;

(e) "person" includes any company or association or body of individuals, whether incorporated or not, and also a Hindu undivided family, a firm and a local authority;

(f) "prescribed" means prescribed by rules made under this Act;

⁶(g) "Sugar" includes "*khandsari* sugar", and "sugar" and "*khandsari* sugar" shall have the meanings assigned to them in the First Schedule to the Central Excises and Salt Act, 1944;]

⁷(h) "unit" means a unit engaged or ordinarily engaged in the manufacture or production of *khandsari* sugar and which is capable of handling or processing sugarcane juice produced with the aid of a crusher driven by power.].

¹ For Statement of Objects and Reasons see *Maharashtra Government Gazette*, 1962, Part V, page 18.

² These words and brackets were substituted for the words "the manufacture of sugar" by Mah. 60 of 1974, ss. 2 & 3.

³ These words were substituted for the words "occupier of a factory", *ibid.*, s. 4(a).

⁴ These words were substituted for the words "affairs of a factory" *ibid.*

⁵ These words were substituted for the words "deemed to be occupier of the factory";, *ibid.*

⁶ Clause (g) was substituted, *ibid.*, s. 4(b).

⁷ Clause (h) was added, *ibid.*, s. 4(c).

* This indicates the date of commencement of Act.

† Maharashtra Ordinance No. XXI of 1974 was repealed by Mah. 60 of 1974, s. 13.

Levy of purchase tax. 3. (1) There shall be levied and collected a tax on the purchase of sugarcane, such sugarcane being purchased for the purpose of the use thereof in the manufacture or production of sugar in a factory or a unit,¹

²[(2) The tax under sub-section (1) shall be levied at such rate per kilogram of sugarcane purchased for the purpose aforesaid, as may be specified by the State Government by notification in the *Official Gazette*, and different rates may be specified for sugarcane purchased for the manufacture or production of sugar in a factory and for the manufacture or production of *khandsari* sugar in a unit. ³[" Different rates may also be specified for sugarcane purchased for the manufacture or production of *khandsari* sugar in units situated in areas, which are declared by the State Government, from time to time, by notification in the *Official Gazette*, as developed areas and undeveloped areas, respectively.] But in no case, the rate or rates so specified shall exceed two *paise* per kilogram of sugarcane so purchased.]

(3) For the purpose of the levy of the tax as aforesaid, there shall be deducted from the gross weight of sugarcane so purchased, such proportion thereof representing the average weight of the tops of the sugarcane plant consisting of pith devoid of any sugar content and leaves and other thrash usually present in sugarcane, as may be prescribed; and the tax shall be levied only on the remaining weight of the sugarcane after such deduction has been made.

(4) The tax levied under the foregoing sub-sections shall be paid by the occupier of the factory ⁴[or of the unit, as the case may be,] at such intervals and in such manner, as is hereinafter provided.

Taking and licensing authorities. 4. (1) For carrying into effect the provisions of this Act, the State Government shall appoint an officer to be called the Commissioner of Purchase Tax (Sugarcane); and may appoint one or more officers to assist such Commissioner in the performance of his functions under this Act, and give them such designations as may be prescribed.

(2) Subject to any conditions and restrictions which the State Government may by general or special order impose, the officers so appointed shall, within their jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may by order in writing delegate to them either generally, or as respects any particular matter or class of matters.

Licence for purchasing sugarcane for use [in manufacture or production] of sugar. 5. (1) Except under and in accordance with the conditions of a licence issued by the Commissioner, ⁶[no person shall purchase any sugarcane for the purpose of the use thereof in the manufacture or production of sugar in a factory or a unit:

Provided that, any person who is an occupier of a unit on the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Second Amendment) Act, 1974, may obtain such licence, within a period of thirty days from the said date.]

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(2) An application for a licence shall be in such form, and made in such manner, and shall be accompanied by such fee, ⁷[not exceeding five rupees,] as may be prescribed.

(3) Subject to the other provisions of the section, the Commissioner shall, after due verification of any application received for a licence, issue the licence :

¹ These words were substituted for the words " manufacture of sugar in a factory " by Mah. 60 of 1964, s. 5(a).

² Sub-section (2) was substituted, *ibid.*, s. 5(b).

³ These words were inserted by Mah. 34 1976, s. 2.

⁴ These words were inserted by Mah. 60 of 1964 s. 5(c).

⁵ These words were substituted for the words " in the manufacture " *ibid.* 6(b).

⁶ This portion was substituted for the portion beginning with " no person shall " and ending with " in a factory " *ibid.*, s. 6(a).

⁷ These words were inserted by Mah. 9 of 1965, s. 2.



Provided that, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, refuse to issue a licence to any person if the Commissioner has already cancelled, or refused to renew, a licence previously granted to such person.

(4) A licence issued under this section shall be subject to such conditions as may be prescribed and shall be valid up to and inclusive of the 30th day of June next following, and shall be subject to the other provisions of this section ¹[and on payment of such fee, not exceeding two rupees, as may be prescribed] be renewable in the prescribed manner.

(5) If a licensee commits a breach of any of the conditions of his licence, the Commissioner may, after giving him a reasonable opportunity of being heard, cancel or refuse to renew his licence.

(6) Any person aggrieved by an order of the Commissioner cancelling, or refusing to issue or renew any licence, may within three months from the date of such order appeal to the State Government, who may confirm, modify or rescind such order.

6. (1) Every occupier liable to pay tax under this Act shall, within thirty days ^{Returns.} after the end of every month to which the return relates, submit a return in the prescribed form to the Commissioner. Every such return shall show in kilograms the total quantity of sugarcane purchased by him for use ²[in the manufacture or production of sugar in a factory or unit, as the case may be,] during the preceding month, together with such further information as may be prescribed.

(2) Every return shall be accompanied by a receipt for payment on government account into a Government Treasury or the Reserve Bank of India of the full amount of tax leviable under section 3 for the period to which the return relates.

(3) Every return shall be verified in the manner prescribed.

³[(4) Where a return is submitted to the Commissioner without making payment of the full amount of tax leviable under section 3, the full amount or the remaining amount due, as the case may be, shall be paid by the occupier on Government account into a Government Treasury or the Reserve Bank of India by such date as may be specified in a notice served by the Commissioner for this purpose, being a date not earlier than ten days of the service of the notice, and the receipt for such payment shall be forwarded by him to the Commissioner within seven days from such specified date.]

7. (1) On receipt of a return under section 6, the Commissioner shall assess ^{Assessment and Collection of tax} the tax payable in respect of the period to which the return relates and if the amount has not already been paid as aforesaid, he shall cause a notice to be served upon the person concerned requiring him to pay the amount assessed, within ten days of the service of the notice.

(2) If the occupier fails to submit in due time the return referred to in section 6, the Commissioner shall after giving him a reasonable opportunity of being heard assess to the best of his judgment the amount of tax payable and the provisions of sub-section (1) in respect of notice shall apply as if such assessment has been made on the basis of a return furnished by such person.

⁵7A. (1) If an occupier, without reasonable cause, fails to submit the return ^{Penalty.} as required by sub-section (1) of section 6, the Commissioner may, after giving him a reasonable opportunity of being heard, by an order in writing, impose upon him by way of penalty, in addition to the amount of tax and interest, a sum not exceeding twice the amount of tax assessed under section 7.

¹ These words were inserted by Mah. 9 of 1965, s. 2.

² These words were substituted for the words "in the manufacture of sugar in a factory" by Mah. 60 of 1974, s. 7.

³ Sub-section (4) was added by Mah. 34 of 1976, s. 3.

⁴ Sub-section (3) was deleted by Mah. 49 of 1974, s. 2.

⁵ Section 7A was substituted by Mah. 34 of 1976, s. 4.

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(2) If an occupier does not, without reasonable cause, pay tax within the time he is required by or under the provisions of this Act to pay it, the Commissioner may, after giving him a reasonable opportunity of being heard, by an order in writing, impose upon him by way of penalty, in addition to the amount of tax and interest, a sum equal to—

(a) one and one half per cent. of the amount of tax due for each month for the first three months, after the last day by which the occupier should have paid the tax ; and

(b) two per cent. of the amount of tax due for each month thereafter during the time he continues to make default in the payment of tax.

(3) The amount of any penalty imposed under this section shall be paid by the occupier into a Government Treasury or the Reserve Bank of India within ten days of the service of a notice by the Commissioner for this purpose.

(4) The Commissioner or any appellate or revisional authority may, for reasons to be recorded, remit the whole or any part of the penalty payable by any occupier in respect of any period.

(5) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section].

Interest payable by occupier in certain cases. ¹[7B. (1) If an occupier fails to submit the return as required by sub-section (1) of section 6 or to pay the full amount of tax as required by sub-section (2) of that section, he shall, in addition to the tax and the penalty (if any), pay simple interest on the amount due at the rate of one and one half per cent of the amount for each month from the date immediately following the last day for submission of the return under sub-section (1) of section 6 during the time the occupier continues to make default in the payment of the amount due.

Explanation.—For the purposes of this sub-section, where an occupier fails to submit the return in due time, the amount of tax assessed under sub-section (2) of section 7 shall be deemed to be the amount of tax due from the occupier under sub-section (2) of section 6.

(2) If an occupier fails to pay the amount of tax assessed under sub-section (1) of section 7, or the amount of penalty imposed under section 7A, by the date specified in the notice served upon him by the Commissioner for the purpose, he shall pay simple interest on the amount of tax or penalty due at the rate of one and one half per cent. for each month from the date immediately following the date specified in the notice during the time the occupier continues to make default in the payment of the amount due.

(3) The Commissioner or any appellate or revisional authority may, for reasons to be recorded, remit the whole or any part of interest payable by any occupier in respect of any period.]

Appeal. 8. Any person aggrieved by an order or assessment made ²[under section 7, or penalty imposed under section 7A, ³[or by any interest charged under section 7B.] may, within three months from the date of communication of the order, ⁴[or, as the case may be, from the date of charging the interest,] apply to the prescribed appellate authority for the annulment or modification of the assessment or penalty ⁵[or interest] and, on such application, the prescribed appellate authority may, subject to such rules of procedure as may be made in this behalf, confirm, annul or modify the assessment or penalty ⁵[or interest] and order the refund to such person of the whole or part, as the case may be, of any amount paid.

¹ Section 7B was inserted by Mah. 34 of 1976, s. 5.

² This portion was substituted for the words "or penalty levied under section 7 may, within three months from the date of the order," by Mah. 49 of 1974, s. 4.

³ These words were inserted, by Mah. 34 of 1976, s. 6.(a).

⁴ These words were inserted, *ibid.*, s. 6. (b).

⁵ These words were inserted, *ibid.*, s. 6. (c).

[9. (1) Subject to such rules as may be made in this behalf and for reasons to be recorded in writing, the Commissioner, or any other prescribed revisional authority, may, upon an application or of his or its own motion, revise any order (including an order in appeal) made under this Act or any rules made thereunder, by any officer appointed to assist the Commissioner :

Provided that, no application under this sub-section shall be entertained if it is not made within a period of four months from the date of communication of the order, but any order made before the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Amendment) Act, 1974, may be revised by the revisional authority of its own motion in favour of any occupier of a factory within a period of one year from the date of such commencement, although the original period of limitation therefor may have expired earlier ; and any order made on or after the date of such commencement may be revised by the revisional authority on its own motion, only if a notice therefor is served on the occupier within a period of three years from the date of communication of the order and the order in revision is made within a period of five years from the date of such communication :

Provided further that, before rejecting any application for revision, the revisional authority shall record the reasons for such rejection.

(2) Before any order is passed under this section, which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

(3) Where a person could have appealed under section 8 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.]

10. Notwithstanding anything contained in the Bombay Court-fees, 1959, an appeal preferred under section 8, and an application for revision made under section 9, shall bear a court-fee stamp of such value ²[not exceeding five rupees,] as may be prescribed.

11. In computing the period laid down in sections 8 and 9, the provisions of sections 4 and 12 of the Indian Limitation Act, 1908 shall, so far as may be, apply.

12. (1) An assessment made in accordance with the provision of section 7 ³[and penalty imposed under section 7A] ⁴[or any interest charged under section 7B,] shall, subject to sections 8 and 9, be final, and shall not be called in question in any civil court.

(2) Any tax or penalty ⁵[or interest] recoverable under this Act and remaining unpaid may be recovered as an arrear of land revenue.

¹ Section 9 was substituted for the original, by Mah. 49 of 1974 s. 5.

² These words were inserted by Mah. 9 of 1965, s. 3.

³ This portion was inserted by Mah. 49 of 1974, s. 6(a).

⁴ These words were inserted by Mah. 34 of 1976, s. 7(a).

⁵ These words were inserted, *ibid.*, s. 7(b).

⁶ This marginal note was substituted by Mah. 49 of 1974, s. 6(b).

⁷ The words " and interest " were substituted by Mah. 34 of 1976, s. 7(c).

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Special mode of recovery. ¹12A. Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the occupier of the factory at his last address known to the Commissioner), require—

(a) any person from whom any amount of money is due, or may become due, to the ²[occupier of the factory or the unit] on whom notice has been served under ³[section 7 or 7A, or from whom interest is due under section 7B, or].

(b) any person who holds or may subsequently hold money for or on account of such ²[occupier of the factory or the unit],

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the ²[occupier of the factory or the unit] in respect of the arrears of ⁴[tax, penalty and interest] payable under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.—For the purposes of this section, the amount of money due to the ²[occupier of the factory or the unit] from, or money held for or on account of the ²[occupier of the factory or the unit] by, any person shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such occupier of the factory to such person.

The Commissioner may, at any time or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the ²[occupier of the factory or the unit], and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

Any person discharging any liability to the ²[occupier of the factory or the unit] after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the ²[occupier of the factory or the unit] for ⁴[tax, penalty and interest] whichever is less.

Where any person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the ²[occupier of the factory or the unit], or that he does not hold any money for or on account of the ²[occupier of the factory or the unit], then nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be, to the Commissioner.

Any amount of money which a person is required to pay to the Commissioner, or for which he is personally liable to the Commissioner under this section, shall, if it remains unpaid, be recoverable as an arrear of land revenue.

¹ Sections 12A and 12B were inserted, by Mah. 49 of 1974 s. 7.

² These words were substituted for the words " occupier of the factory " by Mah. 60 of 1974, s.12.

³ These words were substituted., by Mah 34 of 1976 *ibid.*, s. 8(a).

⁴ These words were substituted, *ibid.*, s. 8(b).

⁵ These words were inserted, *ibid.*, s. 7(c).



12B. For the purpose of encouraging the ¹[establishment of new factories or units, or for the purpose of overcoming any difficulties in respect of any factories or units in the initial periods of manufacture or production of sugar,] the State Government may, by notification in the *Official Gazette*, remit the whole or any part of the tax payable by or under this Act, for such period or periods [including any period or periods which commenced before the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Amendment) Act, 1974.] and subject to such conditions of (if any), as it may specify in such notification.]

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13 A notice under the provisions of this Act may be served by post, or by Service of delivering it or tendering it to the person to whom it is addressed or his agent, or in notice. such other manner as is prescribed.

14 (1) The Commissioner or other person authorised by him in this behalf, shall have access at all reasonable times to ²[any factory, unit or place of business] of any person liable to pay tax under this Act.

Power to
inspect and
take copies
of records
and accounts.

(2) The Commissioner or the person authorised as aforesaid may at any time, with or without notice to such person, examine his working records and accounts, and take copies of or extracts from any of the said records of accounts for purposes of testing the accuracy of any return or for informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder.

(3) Where the Commissioner or person authorised proposes to examine under sub-section (2) any record or account containing the description or formulae of any trade process, the person liable to pay tax may give to the said authority, for transmission to the State Government, a written notice of objection, and thereupon that authority shall seal up the record or account pending the orders of the State Government.

15. (1) All such copies and extracts and all information acquired by the Commissioner or person authorised as aforesaid from an inspection of any such factory ³[unit] or place of business or from any return submitted under this Act, shall be treated as confidential.

Information
acquired to
be treated
confidential.

(2) If, save as provided in sub-section (3), the Commissioner or the person authorised as aforesaid discloses to any other person any information which is required to be treated as confidential, he shall, on conviction, be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

(3) Nothing in this section shall apply to the disclosure of such information in respect of the making of a false return under this Act.

¹ These words were substituted for the words " establishment of new factories ; or for the purpose of overcoming any difficulties in respect of any factories in the initial periods of manufacture of sugar by Mah. 60 of 1974 s. 9

² These words were substituted for the words " any factory or place of business " *ibid.*, s. 10.

³ This word was inserted *ibid.*, s. 11.



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¹[15 A. (1) Notwithstanding anything contained in section 15, if the State Government is of opinion that it is necessary or expedient in the public interest to publish or disclose the names of any occupiers of factories or units or other persons and any other particulars relating to any proceedings under this Act in respect of such occupiers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

Publication and disclosure of information respecting occupiers of factories and units and other persons in public interest.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of a firm, company or other association of persons, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company, or the members of the association, as the case may be, may also be published or disclosed, if, in the opinion of the State Government, the circumstances of the case justify it.]

²[16. (1) Whoever—

(a) purchases sugarcane for use in the ³[manufacture or production of sugar in a factory or a unit] without obtaining a licence, or

(b) fails, without sufficient cause, to furnish any return as required by section 6, by the date and in the manner prescribed, or knowingly furnishes a false return.

Offences and penalty.

shall, on conviction, be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

(2) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under the provisions of this Act.]

17. (1) Where an offence under the last preceding section has been committed by a company, every person who, at the time the offence was committed, was in charge of, or was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Offences by companies.

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment under that section if he proves that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence.

¹ Section 15A was inserted by Mah. 62 of 1975, s. 3.

² Section 16 was substituted for the original by Mah. 49 of 1974, s. 8.

³ These words were substituted for the words " manufacture of sugar in a factory " by Mah. 60 of 1974, s. 12.

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(2) Notwithstanding anything contained in sub-section (1), where an offence under the last preceding section has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of the section—

(a) “company” means any body corporate, and includes a firm or other, association of individuals, and

(b) “director” in relation to a firm, means a partner in the firm.

Compound-
ing of
offences. [17A. (1) The Commissioner may, either before or after the institution of proceedings for any offence punishable under section 16, or under any rules made under this Act, accept from any person charged with such offence by way of composition of the offence a sum not exceeding two thousand rupees or double the amount of tax which would have been payable on the purchases to which the said offence relates, whichever is greater :

Provided that, where the offence relates only to a breach of any rules the sum for which the offence may be compounded shall not exceed two thousand rupees.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1) no further proceedings shall be taken against the accused person in respect of the same offence.]

Section 17A was inserted by Mah. 49 of 1974, s. 9.

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18. (1) The State Government may make rules for carrying into effect the purposes of this Act. Rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) under section 3, the proportion of the gross weight of sugarcane for the purposes of deduction under sub-section (3) of that section ;

(b) under section 4, the designations of officers appointed to assist the Commissioner ;

(c) under section 5, the form and manner in which an application for a licence shall be made, ¹[conditions of licence, manner of its renewal, fees to be paid for a licence and for renewal thereof ;]

(d) under section 6, the form in which accounts and records shall be maintained and returns shall be submitted, further information to be furnished with the return, and the manner in which the tax shall be paid and returns verified ²[and the form of notice to be served under that section];

(e) under section 7, the form of notice to be served under that section and the procedure to be followed for assessment and collection of the assessed dues ;

(f) under section 8, the appellate authority to which an appeal for annulment or modification of assessment or penalty ³[or interest] may be made and the procedure for, and other matters incidental to, the disposal of appeals ;

(g) under section 9, the revisional authority other than the Commissioner and procedure for, and other matters incidental to, the disposal of applications for revision ;

(h) under section 10, the value of court-fee stamp on an appeal and application for revision ;

(i) under section 12, the procedure for recovery of unpaid ⁴[tax, penalty and interest] as an arrear of land revenue ;

(j) under section 13, the other manner in which a notice may be served ;

(k) under section 14, the procedure for inspection and taking copies of record and accounts ;

(l) any other matter, which is required to be or may be prescribed.

(3) In making any rules, the State Government may direct that a breach thereof shall, on conviction, be punished with fine not exceeding one thousand rupees.

(4) Rules made under this section shall be subject to the condition of previous publication.

(5) All rules made under this section shall be laid for not less than thirty days before each House of the State Legislature as soon as possible after they are made and shall be subject to such modifications as the Legislature may make during the sessions in which they are so laid or the session immediately following and publish in the *Official Gazette*.

¹ These words were substituted for the words " the fees to be paid, the conditions of licence and manner of its renewal ; " by Mah. 9 of 1965, s. 4.

² These words were inserted by Mah. 34 of 1976, s. 9(a).

³ These words were inserted, *ibid.*, s. 9(b).

⁴ These words were substituted, *ibid.*, s. 9(c).

6938

Maharashtra Purchase Tax on Sugarcane Act, 1962 [1962 : Mah. IX

19. Nothing in this Act or the rules made thereunder shall be deemed to impose or authorise the imposition of a tax on the purchase of sugarcane where such purchases take place—

(a) (i) outside the State, or

(ii) in the course of the import of the goods into the territory of India, or the export thereof out of such territory, or

(b) in the course of inter-State trade or commerce ;

and the provisions of this Act and the said rules shall be read and construed accordingly.

Explanation.—For the purposes of this section, whether a purchase takes place—

(i) outside the State, or

(ii) in the course of the import of the goods into the territory of India, or export thereof out of such territory, or

(iii) in the course of inter-State trade or commerce,

shall be determined in accordance with the principles specified in sections 3, 4 and 5 of the Central Sales Tax Act, 1956.

LX-
XIV of
1956.

20. (1) The Maharashtra Purchase Tax on Sugarcane Ordinance, 1961 is hereby repealed.

Mah.
Ord.
V of
1961.

(2) Notwithstanding such repeal, anything done or action taken (including any appointments made, notifications, rules, orders, returns, notices, licences issued, given, refused or made, assessments made, taxes paid, applications given, appeals preferred) under the Ordinance so repealed, shall be deemed to have been done or taken by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ६, अंक २३(३)]

गुरुवार, जून २६, २०१४/आषाढ ५, शके १९३६

[पृष्ठे ९, किंमत : रुपये २७.००

असाधारण क्रमांक ७९

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 Tax Laws (Levy, Amendment and Validation) Act, 2014 (Mah. Act No. XXVII 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.

MAHARASHTRA ACT No. XXVII OF 2014.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 26th June 2014).

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-fifth 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, 2014. Short title and commencement

(१)

(2) Sections 2, 7, 9 and 15 shall come into force with effect from the 1st July 2014 and remaining sections shall come into force on the date of publication of this Act in the *Official Gazette*.

CHAPTER II

AMENDMENTS TO THE MAHARASHTRA STAMP ACT.

Amendment of SCHEDULE I of LX of 1958.	2. In SCHEDULE I appended to the Maharashtra Stamp Act, in article 6,—	LX of 1958.
	(1) in clause (1), in sub-clause (b), in column (2), for the words and figures "Two rupees for every rupees 1,000 or part thereof for the amount secured by such deed." the words and figures "Two rupees for every rupees 1000 or part thereof, for the amount secured by such deed, subject to the maximum of ten lakh rupees." shall be substituted;	
	(2) in clause (2), in sub-clause (b), in column (2), for the words and figures "Two rupees for every rupees 1,000 or part thereof for the amount secured by such deed." the words and figures "Two rupees for every rupees 1000 or part thereof, for the amount secured by such deed subject to the maximum of ten lakh rupees." shall be substituted.	

CHAPTER III

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

Insertion of section 12AA in Mah. IX of 1962.	3. After section 12A of the Maharashtra Purchase Tax on Sugarcane Act, 1962 (hereinafter, in this Chapter, referred to as "the Purchase Tax on Sugarcane Act"), the following section shall be inserted, namely :—	Mah. IX of 1962.
Special powers of authorities under Act for recovery of tax as arrears of land revenue.	"12AA. Subject to the provisions of this Act and the rules made thereunder, the provisions of the Maharashtra Value Added Tax Act, 2002 and the rules made thereunder so far as they relate to the recovery of tax as arrears of land revenue, shall <i>mutatis mutandis</i> apply for the purposes of recovery of tax under this Act. The authorities appointed under this Act shall have and exercise all the powers and perform all the duties of the equivalent authorities appointed under the Maharashtra Value Added Tax Act, 2002."	Mah. IX of 2005.
Amendment of section 12B in Mah. IX of 1962.	4. In section 12B of the Purchase Tax on Sugarcane Act, after clause (d), the following clause shall be added, namely :— "e) for the purpose of assisting the sugar factories in the State, to give the fair and remunerative price to the farmers for the year 2013-14."	Mah. IX of 2005.

CHAPTER IV

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

Amendment of section 6 of Mah. XVI of 1975.	5. 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"), to sub-section (3), the following proviso shall be added, namely :—	Mah. XVI of 1975.
	"Provided that, if the State Government is satisfied that it is necessary so to do in the public interest, it may, from time to time, by notification published in the <i>Official Gazette</i> , exempt the whole or any	

part of the late fee payable under this sub-section, by such class or classes of employers, for such period or periods, either prospectively or retrospectively, as may be specified in such notification.”.

6. In section 27A of the Profession Tax Act, for clause (e), the following clause shall be substituted, namely :—

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

“(e) Any person with Intellectual and Development Disabilities (Mental Retardation) specified in the rules made in this behalf, which is certified by a psychiatrist working in a Government Hospital and which has the effect of reducing considerably such individual’s capacity for normal work or engaging in a gainful employment or occupation and parents or guardian of such person :

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 deduction under this clause.

Explanation.— For the purpose of this clause, the expression “Government Hospital” shall have the same meaning as assigned to it in clause (c);”.

7. In SCHEDULE I appended to the Profession Tax Act, in entry 1.—

Amendment of SCHEDULE I of Mah. XVI of 1975.

(1) in clause (a), for the figures “5,000” the figures “7,500” shall be substituted;

(2) in clause (b), for the figures “5,000” the figures “7,500” shall be substituted.

CHAPTER V

AMENDMENTS TO THE MAHARASHTRA TAX ON LUXURIES ACT, 1987.

Mah. XLI of 1987.

8. In section 2 of the Maharashtra Tax on Luxuries Act, 1987 (hereinafter, in this Chapter, referred to as “the Luxury Tax Act”),—

Amendment of section 2 of Mah. XLI of 1987.

(1) in clause (b-1A), after the words and figures “Tourism Projects, 2000” the words and figures “or the Tourism Policy- 2006” shall be added;

(2) in clause (d-1), after the words and figures “Tourism Projects, 2000” the words and figures “or the Tourism Policy-2006” shall be added.

9. In section 3 of the Luxury Tax Act, in sub-section (2),—

Amendment of section 3 of Mah. XLI of 1987.

(1) in clause (a), for the words “seven hundred and fifty rupees” the words “one thousand rupees” shall be substituted;

(2) in clause (b),—

(i) for the words “seven hundred and fifty rupees” the words “one thousand rupees” shall be substituted;

(ii) for the words “twelve hundred rupees” the words “one thousand five hundred rupees” shall be substituted;

(3) in clause (c), for the words “twelve hundred rupees” the words “one thousand five hundred rupees” shall be substituted.

10. In section 22A of the Luxury Tax Act, in sub-section (1),—

Amendment of section 22A of Mah. XLI of 1987.

(1) for the words, brackets and figures “sub-entry (2) or, as the case may be, sub-entry (3) of entry 7 of the Schedule appended to the notification issued” the words “any of the entries of the Schedule appended to the notification issued, from time to time,” shall be substituted,

(2) after the word and figures "Act, 2004," the words and figures "or, as the case may be, the Tourism Policy- 2006," shall be inserted;

(3) in the marginal note, after the words "Tourism Projects" the words "and Tourism Policy" shall be added."

Insertion of
section 22B
in Mah. XLI
of 1987.

11. After section 22A of the Luxury Tax Act, the following section shall be inserted, namely :—

Incentives to
Eligible Unit
in certain
contingencies
under
Tourism
Policy-2006.

"22B. (1) Notwithstanding anything to the contrary contained in Tourism Policy- 2006, the Certificate of Entitlement, in respect of Tourism Policy- 2006, shall be granted only to the Eligible Unit, situated in areas specified in Zone 'B' or, as the case may be, Zone 'C' as shown in Annexure 'B' to the said Policy, to which the Eligibility Certificate has been issued after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014 :

Mah.
XXVII
of 2014.

Provided that, Certificate of Entitlement to the Expansion Unit under the Tourism Policy- 2006 shall be granted only if there is an increase in capacity of the existing unit.

(2) Notwithstanding anything to the contrary contained in Tourism Policy-2006, any Eligible Unit, to whom the Eligibility Certificate and Certificate of Entitlement has been granted, for expansion of existing unit, shall be entitled to draw the benefits under the Act, in any year, only on that part of its turnover of receipts as may be arrived at, by applying the provisions of sub-section (3).

(3) In case where the Eligible Unit has,—

(a) maintained separate accounts of receipts and able to identify the receipts pertaining to the increased capacity, then the portion of the turnover of receipts eligible for benefits will be decided solely on the basis of such identification;

(b) not maintained separate accounts of receipts and not able to identify the receipts in relation to increase in the capacity, then such benefits shall be calculated after applying the formula as under :—

$$\text{Eligible turnover of receipts} = \frac{\text{Turnover of receipts} \times \text{increase in capacity}}{\text{Total capacity after such increase}}$$

Explanation.— For the purpose of this section, the expression "increase in capacity" shall have the same meaning as specified in the Tourism Policy-2006."

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Amendment
of section 3
of Mah. IX of
2005.

12. In section 3 of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as "the Value Added Tax Act"), in sub-section (4), in clause (b), for the figures "5,00,000" the figures "10,00,000" shall be substituted. Mah. IX of 2005.

Amendment
of section 10
of Mah. IX of
2005.

13. In section 10 of the Value Added Tax Act,—
(1) in sub-section (2), clause (b) shall be deleted;
(2) in sub-section (6), the words "Senior Deputy Commissioners," shall be deleted.

14. In section 16 of the Value Added Tax Act, in

(1) in clause (b), after the words and figure "of section 3," the word "or" shall be added;

(2) after clause (b) so amended, the following clause shall be added, namely :—

"(c) the turnover of sales of a registered dealer, other than an importer, has during the year 2013-14, not exceeded the limit, specified in sub-section (4) of section 3,";

(3) after the words "circumstances of the case.", the following shall be inserted, namely :—

"In the case covered by clause (c), the dealer may apply in the prescribed form for cancellation of his registration to the Commissioner on or before the 30th September 2014 and thereupon the Commissioner may, after such inquiry as he deems fit, cancel the registration with effect from the 1st October 2014."

15. In section 20 of the Value Added Tax Act, in sub-section (6), for the words "five thousand" the words "two thousand if the return is filed within a period of thirty days from the expiry of the due date prescribed for filing of such return and an amount of rupees five thousand, in any other case" shall be substituted.

of section 16
of Mah. IX
of 2005.

Amendment
of section 20
of Mah. IX
of 2005,

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

(1) sub-section (9) shall be deleted;

(2) to sub-section (10), the following proviso shall be added, namely :—

"Provided that, in respect of the period commencing on or after the 1st April 2011, in case a dealer is required under the rules, to file more than one return in different forms prescribed, then such dealer may be assessed separately for each form of return for the said period.";

(3) in sub-section (11),—

(a) after the words "order in writing" the words "within three months from the end of the month in which such application is made" shall be inserted;

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

"Provided further that, if no order is passed within the aforesaid period of three months, then the assessment order shall be deemed to be cancelled.";

(4) in sub-section (12), after the words "cancellation order" the words, brackets and figures " or, as the case may be, from the date on which the assessment order is deemed to have been cancelled under the second proviso to sub-section (11)" shall be added.

Amendment
of section 23
of Mah. IX of
2005.

17. In section 26 of the Value Added Tax Act, in sub-section (6),—

(1) before the existing proviso, the following proviso shall be inserted, namely :—

"Provided that, in case of an appeal filed on or after the 1st July 2014 against any 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,—

(a) where such appeal is filed after two years from the end of the year to which such claim relates, then the stay shall not be granted unless the appellant makes 100 per cent. payment of tax, in respect of such claim,

Amendment
of section 26
of Mah. IX of
2005

(b) where such appeal is filed before the expiry of two years from the end of the year to which such claim relates, the stay, if any, shall stand vacated, if the dealer fails to produce the required declaration before the expiry of the said period of two years.

Explanation.— For the purpose of computing payment in the appeal, mentioned in the above clauses, the amount of part payment made earlier, if any, shall be included.”;

(2) in the existing proviso, for the words “Provided that” the words “Provided further that” shall be substituted.

Amendment
of section 29
of Mah. IX
of 2005.

18. In section 29 of the Value Added Tax Act,—

(1) in sub-section (3), for the words “equal to” the words “not exceeding the amount of tax due but not less than twenty five per cent. of ” shall be substituted;

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

“(7A) In case of a dealer, who has filed late return on or after the 1st August 2012, and has also paid the late fee, under sub-section (6) of section 20, the penalty in respect of such return, if any, imposed under sub-section (8) of this section, as it existed, shall not be recovered.”;

(3) after sub-section (11), the following sub-section shall be inserted, namely :—

“(11A) Notwithstanding anything contained in sub-section (11), penalty under this section may be imposed while passing an order under this Act.”;

(4) sub-section (12) shall be deleted.

Amendment
of section 30
of Mah. IX
of 2005.

19. In section 30 of the Value Added Tax Act, in sub-section (4), the following shall be added at the end, namely :—

“Provided that, interest under this sub-section shall not be payable on account of the additional tax liability arising due to non-production of declarations or, as the case may be, certificates:

Provided further that, if the amount of tax paid as per revised return is less than ten per cent. of the aggregate amount of tax paid as per the original returns, in respect of the corresponding period, then no interest under this sub-section shall be payable.

Explanation.—For the purpose of this sub-section the expressions,—

(i) “tax paid as per original returns” shall be deemed to include the amount of tax paid, as per the revised returns, filed before the commencement of proceedings specified in clause (a) or before the receipt of intimation specified in clause (b) of sub-section (4) ;

(ii) “tax paid” shall mean the amount of tax paid by such person or dealer, after the adjustment of set-off.”.

Amendment
of section
31A of Mah.
IX of 2005.

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

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

“(c) who awards quarrying lease or quarrying permit in respect of minor minerals to a dealer, within their jurisdiction to collect an amount at the time of such award or, as the case may be, auction, at such rate as provided in sub-section (2) towards the liability of sales tax to be incurred on sale of such minor minerals.”;



- (2) in sub-section (2), for the brackets, letters and word “(a) and (b)” the brackets, letters and word “(a), (b) and (c)” shall be substituted;
- (3) in sub-section (3), for the brackets, word and letters “(a) and (b)” the brackets, letters and word “(a), (b) and (c)” shall be substituted
- 21.** In section 51 of the Value Added Tax Act, in sub-section (3), in clause (a), in sub-clause (iii), for the words and figures “Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007” the words and figures “Package Scheme of Incentives-2001, Package Scheme of Incentives-2007 or, as the case may be, Package Scheme of Incentives-2013” shall be substituted. Amendment of section 51 of Mah. IX of 2005.
- 22.** In section 61 of the Value Added Tax Act,— Amendment of section 61 of Mah. IX of 2005
- (1) in sub-section (1),—
- (i) for clause (a), the following clause shall be substituted, namely :—
- “(a) if the,—
- (i) 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
- (ii) turnover of purchases, exceeds rupees one crore in any year;”;
- (ii) clause (b) shall be deleted;
- (2) in sub-section (2), the proviso shall be deleted.
- 23.** In section 63 of the Value Added Tax Act, in sub-section (7), for the words “Commissioner may” the words “Commissioner shall” shall be substituted. Amendment of section 63 of Mah IX of 2005.
- 24.** In section 88 of the Value Added Tax Act,— Amendment of section 88 of Mah IX of 2005.
- (1) in clause (a-1), for the words and figures “Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007” the words and figures “Package Scheme of Incentives-2001, Package Scheme of Incentives-2007 or, as the case may be, Package Scheme of Incentives-2013” shall be substituted;
- (2) in clause (e), for the words and figures “the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007” the words and figures “the Package Scheme of Incentives-2001, Package Scheme of Incentives-2007 or, as the case may be, Package Scheme of Incentives-2013” shall be substituted.
- 25.** In section 89 of the Value Added Tax Act, in sub-section (4), for the words and figures “Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007 ” the words and figures “ Package Scheme of Incentives-2001, Package Scheme of Incentives-2007 or, as the case may be, Package Scheme of Incentives- 2013” shall be substituted. Amendment of section 89 of Mah. IX of 2005.
- 26.** In SCHEDULE A appended to the Value Added Tax Act, after entry 26, the following entry shall be inserted, namely :— Amendment of SCHEDULE A of Mah, IX of 2005.
- “26A Copyrights, for distribution and exhibition of cinematographic films in theatres and cinema halls, sold during the period commencing on the 1st April 2005 and ending on the 30th April 2011. Nil”.



Amendment
of
SCHEDULE
C of Mah. IX
of 2005.

27. In SCHEDULE C of the Value Added Tax Act, after entry 55, the following entries shall be inserted, namely :—

- | | | |
|------|--|------|
| “55A | Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold during the period commencing on the 1st April 2005 and ending on the 30th April 2011. | 4% |
| 55B | Tool, alloy and special steels of any of the categories, specified in clause (x) to clause (xv) of entry 55 of this Schedule, sold on or after the 1st May 2011. | 5%”. |

Validation
and savings.

CHAPTER VII

VALIDATION AND SAVINGS.

28. (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 by any dealer or person 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, 2014 (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.
XXVII
of
2014.

(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.





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,—
- (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,—
- (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 :—
- “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,—
- (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 :—
- “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.

Amendment of section 20 of Mah. IX of 2005.

Amendment of section 23 of Mah. IX of 2005.

Substitution of section 28 of Mah. IX of 2005.

Modification of tax liability.

Amendment of section 30 of Mah. IX of 2005.

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.

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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,—

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.

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of 2005.

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XVII of
2015.



(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.

