



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

१. संक २१]

गनिवार, एप्रिल १८, २०१५/शुक्र १८, एप्रिल १९२०

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असाधारण क्रमांक ४४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम न राज्यपालांनी प्रस्तावित केलेले अद्यदेश व केलेले विनिश्चय आणि विधि व न्याय विभागाकडून आलेली विवेचने (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following relation in English of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2015 (ch. 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

(3)

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 clause" 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.