



## The Maharashtra Value Added Tax Act, 2002

Act 68 of 2018

Keyword(s):  
Value Added Tax

Amendments appended: 69 of 2018, 14 of 2019, 16 of 2019

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# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ४, अंक ८५(५)]

शुक्रवार, डिसेंबर १४, २०१८/अग्रहायण २३, शके १९४०

[पृष्ठ २, किंमत : रुपये २७.००

असाधारण क्रमांक १६९

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 Value Added Tax (Amendment) Act, 2018 (Mah. Act No.LXVIII of 2018), is hereby published under the authority of the Governor.

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

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

### MAHARASHTRA ACT No. LXVIII OF 2018.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 14th December 2018).

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

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

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Value Added Tax (Amendment) Ordinance, 2018 on the 24th October 2018 ;

Mah. IX  
of 2005.  
Mah. Ord.  
XXIII  
of 2018.

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

Short title and commencement.

**1.** (1) This Act may be called the Maharashtra Value Added Tax (Amendment) Act, 2018.

(2) It shall be deemed to have come into force on the 24th October 2018.

Amendment of section 23 of Mah. IX of 2005.

**2.** In section 23 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as “ the principal Act ”), in sub-section (7),—

Mah. IX of 2005.

(1) for the words “ eighteen months ” the words “ twenty-four months ” shall be substituted ;

(2) in the proviso, for the words “ eighteen months ” the words “ twenty-four months ” shall be substituted.

Repeal of Mah. Ord. XXIII of 2018 and saving.

**3.** (1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2018, is hereby repealed.

Mah. Ord. XXIII of 2018.

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



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ४, अंक ८५(६)]

शुक्रवार, डिसेंबर १४, २०१८/अग्रहायण २३, शके १९४०

[ पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक १७०

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 Value Added Tax, (Second Amendment) Act, 2018 (Mah. Act No. LXIX of 2018), is hereby published under the authority of the Governor.

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

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

### MAHARASHTRA ACT No. LXIX OF 2018.

*(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 14th December 2018).*

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

Mah. IX  
of 2005.

WHEREAS it is expedient further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-ninth Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra Value Added Tax (Second Amendment) Act, 2018. Short title.

Amendment  
of section 16  
of Mah. IX of  
2005.

2. In section 16 of the Maharashtra Value Added Tax Act, 2002,—

Mah. IX  
of 2005.

(a) in sub-section (2), the proviso shall be deleted;

(b) in sub-section (6), in the second proviso,—

(i) in clause (b), for the words “facts,” the words “facts, or” shall be substituted;

(ii) after clause (b), the following clause shall be inserted, namely :—

“(c) who has obtained the registration on or after the 1st April 2018, but has not submitted his current bank account details on the automation system of the Department within the prescribed period.”.



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ५, अंक २७]

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

[पृष्ठे ४, किंमत : रुपये २७.००

असाधारण क्रमांक ६१

प्राधिकृत प्रकाशन

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

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

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

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

### MAHARASHTRA ACT No. XIV OF 2019.

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

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

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

AND WHEREAS the Governor of Maharashtra was satisfied that  
circumstances existed which rendered it necessary for him to take immediate  
action further to amend certain tax laws in operation in the State of  
Mah. Ord. VI of 2019. Maharashtra, for the purposes hereinafter appearing ; and, therefore,  
promulgated the Maharashtra Tax Laws (Amendment and Validation)  
Ordinance, 2019, on the 6th March 2019 ;

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

#### CHAPTER I

##### PRELIMINARY.

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

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

(१)

## CHAPTER II

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

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

## CHAPTER III

## AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

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

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

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

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

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

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

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

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

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

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

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

Amendment to Schedule A of Mah. IX of 2005.

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

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

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

#### CHAPTER IV

##### VALIDATION AND SAVING.

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

Validation and saving.

Mah. XIV of 2019.

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, appeal, review, levy or collection of any such tax, shall, for all purposes be deemed to be, and to have always been done or taken in accordance with the law ;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, Officer or other authority, for the refund of any tax so paid; and

(c) no Court, Tribunal, Officer or other authority shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, appeal, review, levy or collection of tax referred to in sub-section (1), or

(b) from claiming of refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

#### CHAPTER V

##### MISCELLANEOUS

Mah. Ord. VI of 2019.

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

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



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



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ५, अंक २७(३)]

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

[पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक ६३

प्राधिकृत प्रकाशन

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

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

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

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

### MAHARASHTRA ACT No. XVI OF 2019.

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

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

WHEREAS it is expedient further to amend certain tax laws in operation in the State of Maharashtra, for the purposes hereinafter appearing; it is hereby enacted in the Seventieth Year of the Republic of India as follows :—

#### CHAPTER I

##### PRELIMINARY

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

Short title and commencement.

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

## CHAPTER II

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

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

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

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

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

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

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

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

## CHAPTER III

## AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

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

“ Provided that, where,—

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

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

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

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

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

Amendment of section 61 of Mah. IX of 2005.

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

74 of 1956.

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

## CHAPTER IV

### VALIDATION AND SAVING.

Mah. XVI of 2019.

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

Validation and saving.

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, appeal, review, levy or collection of any such tax, shall, for all purposes be deemed to be, and to have always been done or taken in accordance with the law ;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, Officer or other authority, for the refund of any tax so paid ; and

(c) no Court, Tribunal, Officer or other authority shall enforced any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, appeal, review, levy or collection of tax referred to in sub-section (1), or

(b) from claiming of refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.