



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष १, अंक ५७]

गुरुवार, फेब्रुवारी १८, २०१०/माघ २९, शके १९३१

[पृष्ठ ३, किंमत : रुपये १९.००

असाधारण क्रमांक ३

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) Ordinance, 2010 (Mah. Ord. II of 2010), is hereby published under the authority of the Governor.

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

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

[Translation in English of the Maharashtra Value Added Tax (Amendment) Ordinance, 2010 (Mah. Ord. II of 2010), published under the authority of the Governor.]

### FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 18th February 2010.

### MAHARASHTRA ORDINANCE No. II OF 2010.

#### AN ORDINANCE

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

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

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

Mah.  
IX of  
2005.

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

Short title  
and  
commence-  
ment.

1. (1) This Ordinance may be called the Maharashtra Value Added Tax (Amendment) Ordinance, 2010.

(2) It shall come into force at once.

Amendment  
of section 9  
of Mah. IX  
of 2005.

2. In section 9 of the Maharashtra Value Added Tax Act, 2002, in sub-section (1), the proviso shall be deleted.

Mah.  
IX of  
2005.

STATEMENT

Sub-section (1) of section 9 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) provides that, the State Government may, by notification in the *Official Gazette*, provide for reducing or enhancing the rates of tax specified in the Schedules appended to the said Act. The proviso to the said sub-section (1) provides that, no notification which provides for enhancement of rate of tax shall be issued after the expiry of the period of two years from the appointed day and not more than one such notification shall be issued within such period. Sub-section (2) of section 9 of the said Act provides that, any notification issued under sub-section (1) shall be laid before the State Legislature on par with the rules made under section 83 by the State Government. The said period of two years from the appointed day, i.e. from the 1st April 2005, has already been expired on the 31st March 2007. With a view to meet certain contingencies, it is proposed to delete the proviso to sub-section (1) of section 9 of the said Act, so as to enable the State Government to enhance the rates of tax by notification under the said sub-section (1). However, the power of the State Government to issue any such notification under sub-section (1) shall be subject to the provisions of sub-section (2) of section 9 of the said Act.

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

Mumbai,

K. SANKARANARAYANAN,

Dated the 16th February 2010.

Governor of Maharashtra.

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

VIJAYADHAR KANADE,

Principal Secretary to Government.