



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

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असाधारण क्रमांक १०

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 and Validation) Ordinance, 2011 (Mah. Ord. VI of 2011), 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 and Validation) Ordinance, 2011 (Mah. Ord. VI of 2011), published under the authority of the Governor].

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 10th March 2011.

MAHARASHTRA ORDINANCE No. VI OF 2011.

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.

(१)

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 commencement. 1. (1) This Ordinance may be called the Maharashtra Value Added Tax (Amendment and Validation) Ordinance, 2011.
- (2) It shall come into force at once.
- Amendment of section 21 of Mah. IX of 2005. 2. Section 21 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as "the principal Act"), shall be deleted and shall be deemed to have been deleted with effect from the 1st April 2005. Mah. IX of 2005.
- Amendment of section 23 of Mah. IX of 2005. 3. In section 23 of the principal Act,—
- (a) in sub-section (2), in the second proviso, for the words "three years" the words "four years" shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005 ;
- (b) in sub-section (3),—
- (i) the words "at any time, within three years from the end of the year containing the said period," shall be deleted and shall be deemed to have been deleted with effect from the 1st April 2005 ;
- (ii) in the proviso, for the words "four years" the words "five years" shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005 ;
- (c) for sub-section (3A), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005, namely :—
- "(3A) Notwithstanding anything contained in sub-section (2) or sub-section (3), an order of assessment, in respect of any period ending on or before the 31st March 2008, may be made under the respective provisions within a period of seven years from the end of the year containing the said period." ;
- (d) in sub-section (4), for the words "at any time within five years from the end of the year in which such period occurs" shall be deleted and shall be deemed to have been deleted with effect from the 1st April 2005 ;

(e) in sub-section (6),—

(i) the words and figures “section 21 or” shall be deleted and shall be deemed to have been deleted with effect from the 1st April 2005 ;

(ii) the words “ at any time within five years from the end of the year containing the said period ” shall be deleted and shall be deemed to have been deleted with effect from the 1st April 2005.

4. (1) Notwithstanding anything contained in any judgement, 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”), during the period commencing on the 1st April 2005 and ending on the date immediately preceding the date of the commencement of the Maharashtra Value Added Tax (Amendment and Validation) Ordinance, 2011 (hereinafter referred to as “the said Ordinance”), 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 said Ordinance, and accordingly,—

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Mah.
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(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 said Ordinance, 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 said Ordinance.

(3) Nothing in the Value Added Tax Act, as amended by the said Ordinance 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 said Ordinance, if such act or omission was not an offence under the Value Added Tax Act but for the amendments made by the said Ordinance; 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 said Ordinance.

STATEMENT

With a view to streamline the provisions relating to assessment of dealers, it is proposed to amend the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), as follows :—

(a) to delete section 21 relating to issuance of notice for assessment; and

(b) to amend section 23 with a view to extend the period of limitation for assessments for the period 2008-09 onwards by one year,

with effect from the 1st April 2005.

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 (Mah. IX of 2005), for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,

Dated the 9th March 2011.

K. SANKARANARAYANAN,

Governor of Maharashtra.

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

SUDHIR SHRIVASTAVA,

Principal Secretary to Government.