



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष २, अंक ५९(३)]

गुरुवार, मार्च १०, २०११/फाल्गुन १९, शके १९३२

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असाधारण क्रमांक ११

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, 2011 (Mah. Ord. VII 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) Ordinance, 2011 (Mah. Ord. VII of 2011), published under the authority of the Governor.]

FINANCE DEPARTMENT

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

MAHARASHTRA ORDINANCE No. VII 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
commence-
ment.

1. (1) This Ordinance may be called the Maharashtra Value Added Tax (Amendment) Ordinance, 2011.

(2) It shall come into force at once.

Amendment
of section
88 of Mah.
IX of 2005.

2. In section 88 of the Maharashtra Value Added Tax Act, 2002, (hereinafter referred to as "the principal Act"),—

Mah.
IX of
2005.

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

"(a-1) "Identification Certificate" means a Certificate issued by the Commissioner to a Mega Unit covered under the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007 ;";

(b) in clause (e), after the words and figures "Power Generation Promotion Policy, 1998" the words and figures, "the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007" shall be inserted.

Amendment
of section
89 of Mah.
IX of 2005.

3. In section 89 of the principal Act,—

(i) for the words "Certificate of Entitlement", wherever they occur, the words "Certificate of Entitlement or, as the case may be, Identification Certificate" shall be substituted ;

(ii) after sub-section (2), the following sub-sections shall be added, namely :—

"(3) (a) An invoice issued by a Mega Unit holding a valid Identification Certificate granted to him by the Commissioner, shall, in respect of the goods other than declared goods covered by the Eligibility Certificate shall contain a declaration as prescribed under the rules made in this behalf.

(b) An invoice issued by the immediate purchaser or, as the case may be, the subsequent purchasers, shall, in respect of the sale of the goods, other than declared goods which are originally manufactured by a Mega Unit holding valid Identification Certificate, contain a declaration as prescribed under the rules made in this behalf.

(4) Where,—

(a) a Mega Unit to whom an Identification Certificate is granted under the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007 ; or

(b) an immediate purchaser or, as the case may be, the subsequent purchaser who has purchased the goods which are originally manufactured by the Mega Unit to whom an Identification Certificate is issued by the Commissioner,

has failed to incorporate a declaration as prescribed under the rules made in this behalf, in respect of the sales on which the said Unit has claimed Industrial Promotion Subsidy, the Commissioner shall, after giving a reasonable opportunity of being heard, by order in writing impose upon him, in addition to any tax payable by him, a penalty equal to the amount of tax contained in the said invoice.”.

STATEMENT

With a view to meet certain contingencies, it is proposed to amend the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), suitably.

2. Some of the important provisions which are proposed to be made are explained broadly as follows :—

(a) In order to provide for grant of Identification Certificate to Mega Units covered under the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007, and to include the Package Scheme of Incentives-2001 and Package Scheme of Incentives-2007, within the definition of the "Package Scheme of Incentives"; it is proposed to amend section 88 of the said Act.

(b) In order to provide for a declaration to be given in an invoice issued by a Mega Unit holding valid Identification Certificate or immediate purchaser or subsequent purchasers prescribed under the rules made in that behalf, and to provide for imposing penalty on the Mega Units or the concerned purchasers who fail to incorporate a declaration as provided in the rules made in this behalf, it is proposed to amend section 89 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, (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.