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मंगळवार, मार्च १९, २०१३/फाल्गुन २८, शके १९३४

### MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the 19th March 2013 is published under Rule 117 of the Maharashtra Legislative Assembly Rules :—

#### L. A. BILL No. I OF 2013.

##### A BILL

*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, 2013, on the 2nd March 2013 ;

Mah.  
IX of  
2005.  
Mah. Ord.  
V of  
2013.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-fourth 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, 2013.

(2) It shall be deemed to have come into force on the 2nd March 2013.

Mah. IX  
of  
2005.

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

Amendment  
of section 23  
of Mah. IX of  
2005.

(a) in sub-section (2), after the second proviso, the following proviso shall be added, namely :—

“ Provided also that, in respect of the period commencing on or after the 1st April 2008 and ending on or before the 31st March 2009, an order of assessment under this sub-section may be made on or before the 30th June 2013.” ;

(b) in sub-section (3A), the following proviso shall be added, namely :—

“ Provided that, in respect of the period commencing on or after the 1st April 2005 and ending on or before the 31st March 2006, an order of assessment under the respective provisions may be made on or before the 30th June 2013.”.

Mah.  
Ord. V  
of 2013.

**3.** (1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2013, is hereby repealed.

Repeal of  
Mah. Ord. V  
of 2013 and  
saving.

(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.

STATEMENT OF OBJECTS AND REASONS

In pursuit to the policy of the e-governance of the Government, the Sales Tax Department has introduced e-governance. Under the provisions of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) the dealers have uploaded information of their business transactions online. On analysing the huge data, the Sales Tax Department had noticed that substantial revenue was at risk in the period of 2005-06 and 2008-09. The period of limitation for assessments provided under sub-sections (2) and (3A) of section 23 of the said Act was expiring on the 31st March 2013. In order to quantify and to avoid loss to the State exchequer it had become imperative to extend the said period of limitation for assessments for the period of 2005-06 and 2008-09 upto the 30th June 2013 by amending the said sub-sections (2) and (3A), suitably.

2. As both Houses of the State Legislature were not in session and 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 (Mah. IX of 2005), for the purposes aforesaid, the Maharashtra Value Added Tax (Amendment) Ordinance, 2013 (Mah. Ord. V of 2013), was promulgated by the Governor of Maharashtra on the 2nd March 2013.

3. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,  
Dated the 14th March 2013.

AJIT PAWAR,  
Deputy Chief Minister.

FINANCIAL MEMORANDUM

Clause 2 of the Bill provides for extending the period of limitation for assessments provided in section 23 of the Maharashtra Value Added Tax Act, 2002.

Thus there is no provision in the Bill which would involve recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

महाराष्ट्र शासन राजपत्र, भाग पाच-अ,  
गुरुवार ते बुधवार, जून २६-जुलै २, २०१४/आषाढ ५-११, शके १९३६

GOVERNOR'S RECOMMENDATION UNDER ARTICLE 207 OF THE  
CONSTITUTION OF INDIA

(Copy of Government of Maharashtra Order,  
Law and Judiciary Department)

In exercise of the power conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the introduction of the Maharashtra Value Added Tax (Amendment) Bill, 2013.

**Vidhan Bhavan :**  
Mumbai,  
Dated 19th March 2013.

**DR. ANANT KALSE,**  
Principal Secretary  
Maharashtra Legislative Assembly.