



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ५, अंक १७]

सोमवार, जून २४, २०१९/आषाढ ३, शके १९४१

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असाधारण क्रमांक ३७

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) Bill, 2019 (L. A. Bill No. XX of 2018), introduced in the Maharashtra Legislative Assembly on the 24th June 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.

**L. A. BILL No. XX OF 2019.**

*A BILL*

*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 Maharashtra, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Tax Laws (Amendment and Validation) Ordinance, 2019, on the 6th March 2019 ;

Mah.  
Ord.  
VI of  
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. 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

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 (1) The Maharashtra Tax Laws (Amendment and Validation) Ordinance, 2019, is hereby repealed.

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

Mah. Ord. VI of 2019.

(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.

STATEMENT OF OBJECTS AND REASONS.

With a view to bring clarity in certain provisions and to provide certain relief to the tax payers, the State Government considered it expedient to suitably amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975) and the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005).

2. The amendments made are explained broadly as follows :—

(1) the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 is amended to provide for late fees of rupees two hundred in case the delay in filing the return is upto thirty days;

(2) the Maharashtra Value Added Tax Act, 2002 is amended,—

(a) to authorize the officers appointed under the Maharashtra Goods and Services Tax Act, 2017 to exercise the powers under the said Act;

(b) to allow filing of an application for rectification under section 24 of an assessment order, in case the set-off is denied in the assessment order and the dealer is in a position to furnish evidence, in respect of the claim of set-off;

(c) to remove the ambiguity, if any, by providing that the provisions of sub-sections (6A), (6B) and (6C) of section 26 of the Act, as inserted by the Maharashtra Act No. XXXI of 2017, shall be applicable to all the appeals, irrespective of the date of commencement of the proceedings;

(d) to exempt the tax payable on sales of domestic natural gas by Gas Authority of India Limited to the Ratnagiri Gas and Power Pvt. Ltd. for the periods starting from the 1st April 2017 to the 15th September 2017.

3. 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 certain tax laws in operation in the State of Maharashtra, for the purposes aforesaid, the Maharashtra Tax Laws (Amendment and Validation) Ordinance, 2019 (Mah. Ord. VI of 2019), was promulgated by the Governor of Maharashtra on the 6th March 2019.

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

Mumbai,  
Dated the 10th June 2019.

SUDHIR MUNGANTIWAR,  
Minister for Finance.

## FINANCIAL MEMORANDUM

The Bill proposes to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and the Maharashtra Value Added Tax Act, 2002 to provide certain relief to the tax payers.

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