



महाराष्ट्र शासन राजपत्र

असाधारण.

प्राधिकृत प्रकाशन

शुक्रवार, मार्च ३०, २००७ / चैत्र ९, श

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाचा वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

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 State Tax on Professions, Trades, Callings and Employments and the Maharashtra Value Added Tax (Amendment) Bill, 2007 (Mah. Act No. VI of 2007) is hereby published under the authority of the Governor.

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

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. VI OF 2007

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 30th March 2007).

An Act further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and the Maharashtra Value Added Tax Act, 2002.

WHEREAS it is expedient further to amend the ~~Mah.~~ Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing; it is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:—

(१९९

भाग आठ—४०

[किंमत : रु

१९.००]

CHAPTER I

PRELIMINARY

Short title. 1. This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments and the Maharashtra Value Added Tax (Amendment) Act, 2007.

CHAPTER II

AMENDMENT TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

Amendment of section 7 of Mah. XVI of 1975. 2. In section 7 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, in sub-section (3), in the first proviso, for the figures, letters and word "1st April 2007" the figures, letters and word "1st April 2008" shall be substituted. Mah. XVI of 1975.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Amendment of section 96 of Mah. IX of 2005. 3. In section 96 of the Maharashtra Value Added Tax Act, 2002, in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted, with effect from the 1st April 2005, namely:— Mah. IX of 2005.

"(a-1) where all the statements pertaining to any year ending on or before the 31st March 2004 are filed by the licensed trader on or before the 30th September 2004 and an order of assessment under sub-section (3) or (4) of section 6 of the Bombay Sales of Motor Spirit Taxation Act, 1958 is not made before the 31st March 2007, the Collector may make such order of assessment before the 31st March 2008." Bom. LXVI of 1958.