



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ३, अंक ५(२)]

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असाधारण क्रमांक ३६

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) Act, 2011 (Mah. Act No. 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.

MAHARASHTRA ACT No. VII OF 2011.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 3rd April 2011.)

An Act 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

Mah. IX of 2005. immediate action further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing ; and, therefore, Ord. VII of 2011. promulgated the Maharashtra Value Added Tax (Amendment) Ordinance, 2011, on the 10 March 2011 ;

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-second Year of the Republic of India as follows :—

Short title
and
commence-
ment.

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

(2) It shall be deemed to have come into force on the 10th March 2011.

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 it by the Commissioner, shall, in respect of the goods other than declared goods covered by the Eligibility Certificate 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.”

Mah.
Ord.
VII of
2011.

4. (1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2011, is hereby repealed.

Repeal of
Mah. Ord.
VII of 2011
and saving.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under 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 principal Act, as amended by this Act.