



# महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष ६, अंक २२(६)]

बुधवार, जून २५, २०१४/आषाढ ४, शके १९३६

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असाधारण क्रमांक ७२

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी 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, 2014 (Mah. Act No. XX of 2014), is hereby published under the authority of the Governor.

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

H. B. PATEL,  
Principal Secretary to Government,  
Law and Judiciary Department.

## MAHARASHTRA ACT No. XX OF 2014.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 25th June 2014.)

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 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, 2014 on the 3rd March 2014 ;

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

1. (1) This Act may be called the Maharashtra Value Added Tax (Amendment) Act, 2014.

Short  
title and  
commence-  
ment.

(2) It shall be deemed to have come into force on the 3rd March 2014.

Amendment  
of section 23  
of Mah. IX of  
2005.

**2.** In section 23 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as "the principal Act"), after sub-section (12), the following sub-section shall be added, namely :—

Mah. IX  
of 2005.

"(13) Notwithstanding anything contained in this section, in case of a dealer, who undertakes the construction of flats, dwellings or buildings or premises and transfers them in pursuance of an agreement alongwith land or interest underlying the land and in whose case, the limitation for making an order of assessment, for any of the periods, expires on the 31st March 2014, then the order of assessment, for such periods, may be made on or before the 30th September 2015."

Repeal of  
Mah. Ord. VII  
of 2014 and  
saving.

**3.** (1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2014, is hereby repealed.

Mah.  
Ord. VII  
of 2014.

(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.