



महाराष्ट्र शासन राजपत्र

प्राधिकृत प्रकाशन

गुरुवार, जुलै २१, १९८८/आषाढ ३०, शके १९१०

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत

भाग पाच

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके

पुढील विधेयके दुरुस्त्या इत्यादी, असाधारण राजपत्र म्हणून त्यांच्यासमोर दर्शाविलेल्या दिनांकांना प्रसिद्ध करण्यात आल्या आहेत :—

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मंगळवार, जुलै १९, १९८८/आषाढ २८, शके १९१०

[To be translated into Marathi and Hindi (in Devnagari Script) and the translations to be published in the "Maharashtra Government Gazette". The dates of publications to be reported.]

The following Bill is published under the first proviso to rule 116(1) of the Maharashtra Legislative Assembly Rules (Seventh Edition) :—

L. A. BILL No. XIX OF 1988.

A BILL

further to amend the Bombay Sales Tax Act, 1959.

Bom. 5
L.I of 1959. WHEREAS it is expedient further to amend the Bombay Sales Tax Act, 1959, for the purposes hereinafter appearing and to make certain validating provisions; It is hereby enacted in the Thirty-ninth Year of the Republic of India, as follows :—

1. This Act may be called the Bombay Sales Tax (Amendment and Validating Short title, Provisions) Act, 1988.

Amendment of section 2 of Bom. LI of 1959. 2. In section 2 of the Bombay Sales Tax Act, 1959 (hereinafter referred to as "the principal Act"),—

(a) in clause (26),—

(i) after the figure "8," the figure and letter "8A," shall be inserted and shall be deemed to have been inserted with effect from the 22nd April 1988;

(ii) for the *Explanation*, the following *Explanation* shall be substituted and shall be deemed to have been substituted, with effect from the 22nd April 1988, namely:—

"*Explanation*.—For the purpose of clauses (i), (ii) and (iii) of section 8, a sale of purchased goods other than Declared goods, shall not be deemed to be a re-sale,—

(i) if the seller holds a trade mark or a patent in respect of the goods sold, or if the seller holds a patent in respect of the method or process of manufacturing the goods sold; or

(ii) if the seller is entitled to use a trade mark or a patent in respect of the goods sold, or if the seller is entitled to use a patent in respect of the method or process of manufacturing the goods sold;";

(b) for clause (33), the following clause shall be substituted and shall be deemed to have been substituted, with effect from the 21st April 1987, namely:—

"(33) "taxable goods" means goods other than those on the sale or purchase of which no tax is payable under section 5 or under notification issued under section 41;";

Amendment of section 3 of Bom. LI of 1959. 3. In section 3 of the principal Act, in sub-section (4), for clause (ii), the following shall be substituted, namely:—

"(ii) Limit of turnover Rs. 1,25,000 ..

{ in any case [including the case where a dealer has not become liable to pay tax under clause (i)] where the value of taxable goods sold or purchased by the dealer during the year is not less than Rs. 5,000."}

Amendment of section 9 of Bom. LI of 1959. 4. In section 9 of the principal Act, in sub-section (1), in clause (f), for the words, brackets, letters and figure "under clause (a) of the proviso to section 8A" the words, brackets, letters and figures "under clause (b) of sub-section (2) of section 8A" shall be substituted and shall be deemed to have been substituted, with effect from the 22nd April 1988.

Amendment of section 12 of Bom. LI of 1959. 5. In section 12 of the principal Act,—

(a) in clause (a), after the words "in the prescribed declaration that the goods" the brackets and words "(other than the goods used for the packing of goods manufactured by him)" shall be inserted;

(b) in clause (b),—

(i) in sub-clause (i), the word "and" shall be deleted;

(ii) after sub-clause (ii), the following sub-clauses shall be added, namely:—

"(iii) that the goods so purchased will not be used in the manufacture of goods which principally consist of waste or scrap goods; and

(iv) that the goods so purchased (other than plant and machinery and parts, components and accessories thereof) will be used by him in the manufacture of taxable goods and where such manufacture results in the production of taxable goods as well as goods other than taxable goods, then such purchases shall be made only to the extent of taxable goods manufactured, and the ratio of taxable goods and goods other than taxable goods shall be determined on the basis of sales prices of such manufactured goods;";

(c) in clause (c), after the words "in the prescribed declaration form that the goods" the brackets and words "(other than the goods used for the packing of goods manufactured by his principal)" shall be inserted;

(d) in clause (d),—

(i) in sub-clause (iii), the word "and" shall be deleted;

(ii) after sub-clause (iii), the following shall be inserted, namely:—

"(iii-a) that the principal will not use the goods so purchased in the manufacture of goods which principally consist of waste or scrap goods;

(iii-b) that the principal will use the goods so purchased (other than plant and machinery and parts, components and accessories thereof) in the manufacture of taxable goods and where such manufacture results in the production of taxable goods as well as goods other than taxable goods, then such purchases shall be made only to the extent of taxable goods manufactured, and the ratio of taxable goods and goods other than taxable goods shall be determined on the basis of sales prices of such manufactured goods; and".

6. In section 22 of the principal Act, for sub-section (5A), the following shall be substituted and shall be deemed to have been substituted, with effect from the 1st July 1981, namely:—

Amendment of section 22 of Bom. LI of 1959.

"(5A) If a person or a dealer upon an application made by him has been registered under this section and thereafter it is found that he ought not to have been so registered under the provisions of this section, he shall be liable to pay tax during the period from the date on which his registration certificate took effect until it is cancelled, notwithstanding that he may not be liable to pay tax under this Act."

7. After section 33 of the principal Act, the following section shall be inserted, and shall be deemed to have been inserted, with effect from the 1st April 1988, namely:—

Insertion of section 33A in Bom. LI of 1959.

"33A. (1) If, in order to comply with the requirements of the Income-tax Act, 1961, as amended by the Direct Tax Laws (Amendment) Act, 1987, any dealer has changed the year by reference to which the accounts of that dealer are ordinarily maintained in his books of account, and if the dealer has adopted a transitional accounting year of a duration longer than his earlier accounting year as an incident of such change, then notwithstanding anything in this Act or the rules made and notifications issued thereunder, but subject to such conditions as may be prescribed, the provisions of this Act, rules made and notifications issued thereunder, shall, in respect of the transitional accounting year, apply in the manner hereinafter provided in this section.

Special provisions for transitional accounting year.

(2) The amount of tax due from a dealer liable to pay tax may be assessed or reassessed by a single order of assessment in respect of the transitional accounting year.

(3) Except for the purposes of section 3 and except where the context requires otherwise, the word "year", wherever it occurs, shall be deemed to include the transitional accounting year and the provisions of this Act, rules made and notifications issued thereunder shall be construed accordingly.

(4) Except for the purposes of section 3, and except where the context requires otherwise, any reference in this Act, the rules made and notifications issued under this Act to any amount or amounts in relation to a year shall be construed for the purposes of the transitional accounting year as a reference to the said amount or amounts as increased by multiplying each such amount by a fraction of which the numerator is the number of months in the transitional accounting year and the denominator is twelve;

Provided that where the transitional accounting year includes a part of a month, then, if such part is of fifteen days or more, it shall be increased to one complete month and if such part is of less than fifteen days, it shall be ignored.

(5) If any difficulty arises in giving effect to the provisions of this section, during the period of three years from the date of commencement of the Bombay Sales Tax (Amendment and Validating Provisions) Act, 1988, the State Government may, as occasion arises, by order published in the *Official Gazette*, do anything not inconsistent with such provisions which appears necessary or expedient for the purpose of removing the difficulty.”

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1988.

Amendment of section 36 of Bom. LI of 1959. 8. In section 36 of the principal Act, for sub-section (3), the following sub-section shall be substituted, and shall be deemed to have been substituted, with effect from the 21st April 1987, namely :—

“(3)(a) If a dealer or a person does not pay the tax within the time he is required by or under the provisions of this Act to pay it, then he shall be liable to pay by way of simple interest, in addition to the amount of such tax, a sum equal to two per cent. of the amount of such tax, for each month or for part thereof after the last date by which he should have paid such tax.

(b) If any tax, other than the tax on which interest is leviable under clause (a), is found due from a dealer or a person in respect of any period as a result of an order of assessment passed under the Act in his case, then such dealer or person shall be liable to pay by way of simple interest, a sum equal to two per cent. of such tax, for each month or for part thereof from the first date after the end of the period for which the dealer or person has been so assessed, till the date of such order of assessment. If, as a result of any order passed under this Act, the amount of tax found due is enhanced or reduced, as the case may be, the interest shall be enhanced or reduced accordingly :

Provided that the Commissioner or any appellate or revisional authority may, for reasons to be recorded in writing, remit the whole or any part of the interest payable in respect of any period :

Provided further that no interest under this section shall be payable by a dealer to whom an Eligibility Certificate has been granted and for whom due date of payment has been extended, moratorium has been granted or instalments have been granted under the second proviso to sub-section (4) of section 38 and the payments have been made in accordance with the provisions of this Act.”

Amendment of section 74 of Bom. LI of 1959. 9. In section 74 of the principal Act, in sub-section (2), after clause (xi), the following clause shall be inserted, namely :—

“(xi-a) the conditions applicable to a dealer who adopts a transitional accounting year under section 33A;”

Revival and re-enactment of entry 10 in Schedule A to Bom. LI of 1959. 10. It is hereby declared that entry 10 in Schedule A to the principal Act, as it stood during the period from the 15th June 1962 to the 30th June 1981 (both inclusive), shall be deemed to be revived and re-enacted with certain modifications, during the said period as follows, namely :—

“10. Cereals and pulses (other than those described, covered or specified from time to time in any of the Schedules appended to the Act) in all forms and flour including *atta, maida, besan, suji* and bran prepared therefrom, but excluding maize flour.”

11. In Schedule A to the principal Act,—

(a) for entry 8, the following shall be substituted and shall be deemed to have been substituted, with effect from the 1st July 1981, namely:—

“ 8. Cereals and pulses (other than those described, covered or specified from time to time in any of the Schedules appended to the Act),—

(i) in whole grain, split, broken or powdered form (excluding maize flour) and

(ii) in parched or puffed form such as *Poha*, *Lahya* and *Churmura*.”;

(b) for entry 12, the following shall be substituted, namely:—

“ 12. (i) Cotton fabrics covered under heading Nos. 52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11, 52.12, 58.01, 58.02, 58.03, 58.04, 58.05, 59.01, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985.

(ii) Man-made fabrics covered under heading Nos. 54.08, 54.09, 54.10, 54.11, 54.12, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 58.01, 58.02, 58.03, 58.04, 58.05, 59.01, 59.02, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985.

(iii) Sugar covered under sub-heading Nos. 1701.20, 1701.31, 1701.39 and 1702.11 of the Schedule to the Central Excise Tariff Act, 1985.

(iv) Unmanufactured tobacco and tobacco refuse covered under sub-heading No. 2401.00, cigars and cheroots of tobacco covered under heading No. 24.02, cigarettes and cigarillos of tobacco covered under sub-heading Nos. 2403.11 and 2403.21, and other manufactured tobacco covered under sub-heading Nos. 2404.11, 2404.12, 2404.13, 2404.19, 2404.21, 2404.29, 2404.31, 2404.39, 2404.41 and 2404.50 of the Schedule to the Central Excise Tariff Act, 1985.

(v) Woven fabrics of wool covered under heading Nos. 51.06, 51.07, 58.01, 58.02, 58.03 and 58.05 of the Schedule to the Central Excise Tariff Act, 1985.”;

(c) in entry 30, in column 2, for the words “ two thousand ” the words “ three thousand ” shall be substituted;

(d) in entry 36, for sub-entry (iv), the following sub-entry shall be substituted namely:—

“(iv) Plastic footwear and When sold at a price not exceeding rupees rubber footwear. twenty-five per pair.”;

(e) for entry 39, the following entry shall be substituted, namely:—

“ 39 (a) Such products of village industries as are defined in the Khadi and Village Industries Commission Act, 1956 and Bombay Khadi and Village Industries Act, 1960, as may be notified by the State Government from time to time for the purpose of this entry.

(1) When manufactured and sold by a producer, or when imported and sold by an importer, certified for this purpose by the Commissioner after taking into account the recommendations of the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or, as the case may be, of the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, or

(2) When sold by a dealer who is certified for this purpose by the Commissioner after taking into account the recommendations of the Khadi and Village

Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or, as the case may be, of the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, and who does not hold a trade mark or a patent in respect of the goods sold or who does not hold a patent in respect of the method or process of manufacturing the goods sold.

(b) Khadi and readymade garments and other articles, prepared from khadi.

- (1) When manufactured and sold by a producer, or when imported and sold by an importer, certified for this purpose by the Commissioner after taking into account the recommendations of the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or, as the case may be, of the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, or
- (2) When sold by another dealer who has purchased the goods from a producer or dealer certified under condition (1).

Explanation.—For the purposes of this entry Khadi means any cloth woven on handloom in India from cotton, silk or woollen yarn handspun in India or from the mixture of any two or more of such yarns.”;

(f) after entry 46, the following entry shall be added, namely:—

“47. Wedding cards When sold at a price not exceeding rupee one per card.”.

Amendment
of Schedule
C to Bom.
LI of 1959.

12. In Schedule C to the principal Act,—

(1) in Part I,—

(a) for entry 15A, the following entry shall be substituted and shall be deemed to have been substituted, with effect from the 22nd April 1988, namely:—

“15A. Textiles prepared from fibres or yarns of cotton or wool or from synthetic staple yarn or from artificial staple fibre or artificial staple yarn or from a mixture of any of them but excluding such textiles as are covered, described or specified elsewhere in any of the Schedules. Do. Do.”.

(b) in entry 18, in column 2, after the word “tractors”, at both the places where it occurs, the words “trailers, semi-trailers” shall be inserted;

(c) in entry 19, in column 2, after the words “compounds” the following brackets, words and figures shall be added, namely:—

“(except the culinary and flavouring essences covered by entry 78 of Part II of this Schedule)”;

(d) in entry 24, in column 2, for sub-entry (I), the following sub-entry shall be substituted, namely:—

“(I) Medicines conforming to the following description:—

Any medical formulation or preparation ready for use, internally or externally, for treatment or mitigation or prevention of diseases in human beings or animals but not including—

(a) goods covered, described or specified in any other entry in this Schedule;

(b) medicated goods,

(c) products capable of being used as toothpastes, toothpowders, cosmetics, toilet articles, and soaps.”;

(2) in Part II, in entry 62, in column 2, in sub-entry (I), for the words “but excluding tractors whether on wheels or on tracts” the words “but excluding tractors specifically designed for agricultural use” shall be substituted.

13. In rule 45 of the Bombay Sales Tax Rules, 1959, after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(2A)(a) If a Registered dealer has at any time availed himself of the concessional rate of tax on sales or purchases of electronic goods and parts, components and accessories thereof under the entry at serial No. 223 in the Schedule to the Government Notification, Finance Department, No. STA-1059(iii)/G-1, dated the 28th December 1959 (hereinafter referred to as “the said Notification”), issued under section 41, during the period from the 19th November 1985 to the 18th May 1988, then, while granting a drawback, set-off or, as the case may be, refund to any subsequent purchaser on his purchases of such goods under any rules the rate of tax applicable to the sales or purchases of such goods shall be taken to be the appropriate rate applicable to the sales or purchases of the goods under the said entry in the said notification, as amended from time to time during the relevant period.

(b) If, while granting a drawback, set-off or, as the case may be, a refund on the purchases of goods described from time to time in the said notification, any question arises as to whether the goods were manufactured or sold by a Registered dealer who had availed himself of the concessional rate of tax on the sales of such goods during the said period under the said notification, the burden of proving that the goods were not manufactured or sold by such a Registered dealer shall be upon the dealer claiming a drawback, set-off or, as the case may be, refund on the purchases of goods described from time to time in the said notification.”.

14. In the Schedule to Government Notification, Finance Department, No. STA-1059(iii)/G-1, dated the 28th December 1959, in entry 164, in sub-entry (i) in column 2, for item (V), the following item shall be substituted, and shall be deemed to have been substituted in the period commencing on the 1st September 1981 and ending on and including the 30th March 1988, namely:—

“(v) Solar air heating system, solar gas heating system or solar fluid heating system.”.

15. (I) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, re-assessment, levy or collection of tax in respect of sales or purchases effected by any dealer made or purporting to have been made, or any action taken or thing done in relation to such assessment, re-assessment, levy or collection, under the provisions of the principal Act during the period commencing on the 15th June 1962 and ending on and including the day immediately preceding the date of commencement of the Bombay Sales

Amendment
of Rule 45
of the
Bombay
Sales Tax
Rules, 1959.

Amendment
of Govern-
ment Noti-
fication,
Finance
Department,
No. STA-
1059(iii)/G-
1, dated the
28th De-
cember 1959.

Validating
provisions
and saving.

Tax (Amendment and Validating Provisions) Act, 1988 (hereinafter in this section referred to as "the Amendment Act"), shall be deemed to be as valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been duly made, taken or done under the principal Act, as amended by the Amendment Act, and accordingly—

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(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, re-assessment, 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 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 principal Act, as amended by the Amendment Act, any assessment, re-assessment, levy or collection of tax referred to in sub-section (1), or

(b) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the principal Act, as amended by the Amendment Act.

(3) Nothing in the Amendment Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the principal Act, but for the amendments made by the Amendment Act; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before the commencement of the Amendment Act.

(4) When any dealer or person has effected any sales or purchases excepting sales or purchases of cereals and pulses and the dealer effecting such sales has not collected any tax under the principal Act, on the ground that no such tax could have been levied or collected in respect of such sales and no such tax could have been levied or collected if the amendments made in the principal Act by the Amendment Act had not been made, then notwithstanding anything contained in the principal Act, the dealer or person shall not be liable to pay tax under the principal Act, as amended by the Amendment Act in respect of any sales of any goods during the said period.

(5) For the purposes of sub-section (4), the burden of proving that no tax was collected under the principal Act, in respect of any sales or purchases shall be on the dealer or person effecting such sales.

STATEMENT OF OBJECTS AND REASONS

In view of the experience gained in the working of the Bombay Sales Tax Act, 1959, certain amendments are proposed to be made in the Act to prevent unintended loss of revenue. Certain other amendments which are required to be made are either procedural or are necessary for the purpose of the effective implementation of the Act. Some of the amendments are being given retrospective effect as mentioned below.

2. The following clauses indicate some of the important provisions of the Bill :—

Clause 2.—(a) The definition of “ Resale ” in clause (26) of section 2 of the Act is now proposed to be restricted to certain clauses of section 8. It is now being clarified that a dealer holding a patent for a method or process of manufacturing any goods will not be entitled to claim resale in respect of his sales of such goods. The amendments now being made are retrospective with effect from 22nd April 1988 as the definition of “ resale ” was first amended with effect from that date.

(b) The definition of “ Taxable Goods ” is proposed to be further amended with a view to bring the definition in line with provisions of section 41. The amendment is clarificatory in nature.

*Clause 3.—*Section 3(4) is being amended so as to make it clear that a manufacturer or an importer will become liable to pay tax as soon as his turnover of sales or purchases exceeds any of the prescribed limits mentioned in that section.

*Clause 5.—*The facility of the concessional rate of tax in respect of purchases of raw materials will be restricted to such dealers who are exclusively manufacturing taxable goods. Section 12 of the principal Act is, therefore, proposed to be suitably amended.

*Clause 6.—*Section 22(5)(a) is being amended so as to make it clear that even if a dealer is not liable to pay tax but is wrongly registered, he will be liable to pay tax till his registration certificate is cancelled. The amendment is retrospective from the 1st July 1981.

*Clause 7.—*The Income-tax Act, 1961, has been recently amended by the Direct Tax Laws (Amendment) Act, 1987 (4 of 1988). One of the results of such amendment is that henceforth the assessments under the Income-tax Act will be according to the financial year only. It is likely that many dealers will change their accounting year so as to comply with the requirements of the Income-tax Act as amended. A new section 33A is, therefore, being introduced in the Bombay Sales Tax Act, 1959, so as to cover the procedural problems that are likely to arise during the transitional period.

*Clause 8.—*Section 36 is proposed to be amended so as to provide that the interest on tax found due on assessment will be counted from the end of the period of assessment. This provision is being given retrospective effect from the 21st April 1987.

*Clauses 10 and 11(a).—*A view had been taken in a Tribunal decision that certain oil-seeds are pulses and are, therefore, liable to be covered under the general entry of pulses in Schedule A and not under the specified entry of oil-seeds. As this was never the legislative intention and as dealers in oil-seeds are likely to claim refund of the taxes paid by them on their sales of such oil-seeds, it is necessary to make amendments in the entries relating to cereals and pulses in Schedule A with effect from the 15th June 1962. As the relevant entry in the principal Act had been amended with effect from June 1981, the earlier entry is being revived and re-enacted. Similarly the present entry is being amended with retrospective effect.

Clause 11(b).—The definitions of sugar, textiles and tobacco as they obtain in the Central Sales Tax Act, 1956 have been amended by the Finance Act of 1988-89. It is, therefore, necessary to amend the corresponding entries relating to textiles, sugar and tobacco in the Bombay Sales Tax Act.

Clauses 11(c), (d), (e) and (f).—The rates of tax payable in respect of certain goods are being rationalised or increased.

Clause 13.—By a notification issued under section 41, the State Government had reduced the rates of tax payable by local manufacturers of certain specified electronic goods to 4 per cent. The rates of tax on sales by such manufacturers of parts, components and accessories of such goods were reduced to 2 per cent. The Supreme Court has recently struck down this notification. It is, therefore, necessary to amend rule 45 of the Bombay Sales Tax Rules, 1959, so as to make it clear that dealers who have purchased such electronic goods or components, etc., from local manufacturers will be entitled to claim set-off only at the concessional rates applicable to the local manufacturers.

Clause 15.—Under this clause, the necessary provisions are made to validate the assessment, reassessment, levy or collection of tax and to provide for certain saving provisions.

3. The Bill seeks further to amend the Bombay Sales Tax Act, 1959 to achieve the above-mentioned objects.

Bombay, dated the 19th July 1988.

SUSHILKUMAR S. SHINDE,
Minister for Finance.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposals for the delegation of legislative powers, namely :—

Clause 7(1).—Sub-section (1) of new section 33A proposed to be inserted in the principal Act, empowers the State Government to prescribe by rules, the conditions in respect of a dealer who has adopted a transitional accounting year.

Clause 7(5).—This is the removal of difficulties provision enabling the State Government, as occasion arises, to make an order, by publication in the *Official Gazette*, for the purpose of removing any difficulty arising in giving effect to the provisions of the proposed new section 33A during the period of three years from the commencement of the Bombay Sales Tax (Amendment and Validation) Act, 1988.

Clause 11(e).—Under entry 39 in the Schedule A to the principal Act, power is taken to State Government to notify, from time to time, the products of village industries as are defined in the Khadi and Village Industries Commission Act, 1956 and Bombay Khadi and Village Industries Act, 1960, as tax-free goods.

2. The above proposals for delegation of legislative powers are of a normal character.

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

In exercise of the powers 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 consideration of the Bombay Sales Tax (Amendment and Validating Provisions) Bill, 1988.

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

V. B. PATIL,

Deputy Draftsman-cum-Deputy
Secretary to Government.

Bombay, dated the 19th July 1988.