



# महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

गुरुवार, मार्च २९, २००७ / चैत्र ८, शके

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला 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 (L. A. Bill No. XIII of 2007), introduced in the Maharashtra Legislative Assembly on the 29th March 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.

### L. A. BILL No. XIII OF 2007.

#### A BILL

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 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:—

#### CHAPTER I

##### PRELIMINARY

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. Short title.

(१४०)

## 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.

## 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 :—

"(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."

## STATEMENT OF OBJECTS AND REASONS

With reference to the Budget Speech of the Finance Minister containing the tax policy for the year 2007-2008, it is proposed to 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. Section 7 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 provides for the assessment and collection of tax. As provided by the first proviso to sub-section (3) of the said section 7 in the case of returns pertaining to the years ending on or before the 31st March 2004 which are filed on or before the 30th September 2004, orders of assessment under sub-section (2) of the said section 7 are required to be made before the 1st April 2007.

3. Although the Bombay Sales of Motor Spirit Taxation Act, 1958 (Bom. LXVI of 1958) has been repealed by section 95 of the Maharashtra Value Added Tax Act, 2002, by virtue of clause (a) of sub-section (1) of section 96 of the said Act, the provisions of the Bombay Sales of Motor Spirit Taxation Act, 1958 and all rules, regulations, orders, notifications, forms, certificates and notices, appointments and delegation of powers issued under the said Act and in force immediately on the 1st April 2005 continue to have effect for the purpose of the levy and assessment of the tax, for the period prior to the 1st April 2005. As provided by sub-section (5) of section 6 of the Bombay Sales of Motor Spirit Taxation Act, 1958, where all the statements pertaining to any year ending on or before the 31st March 2004 are filed by a licensed trader on or before the 30th September 2004, orders of assessment under sub-section (3) or (4) of the said section 6 are required to be made before the 1st April 2007.

4. Considering the number of returns and statements on which orders of assessment of tax are required to be made by the authorities under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and

the Bombay Sales of Motor Spirit Taxation Act, 1958, it would not be possible for them to make the assessment orders before the 31st March 2007. The Government therefore considers it expedient to extend the period during which the authorities under the said Acts are required to pass the orders of assessment on the said returns and statements by one more year, by suitably amending section 7 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and section 96 of the Maharashtra Value Added Tax Act, 2002.

5. The Bill is intended to achieve the above objectives.

Mumbai,  
Dated the 28th March 2007.

JAYANT PATIL,  
Minister for Finance.