



महाराष्ट्र शासन राजपत्र

असाधारण
प्राधिकृत प्रकाशन

शुक्रवार, जुलै २०, २००७/आषाढ २९, शके १९२९

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 Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Bill, 2007 (L. A. Bill No. XLI of 2007), Introduced in the Legislative Assembly on the 19th July 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. XLI OF 2007.

A BILL

further to amend the Bombay Motor Vehicles Tax Act, 1958; the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958; the Maharashtra Education and Employment Guarantee (Cess) Act, 1962; the Maharashtra Tax on Sale of Electricity Act, 1963; the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977; and to repeal the Bombay State Scarcity Relief Fund Act, 1958.

(३४७)

WHEREAS it is expedient further to amend the Bombay Motor Vehicles Tax Act, 1958 ; the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 ; the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 ; the Maharashtra Tax on Sale of Electricity Act, 1963 ; the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 ; the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977 ; and to repeal the Bombay State Scarcity Relief Fund Act, 1958, with a view to abolish the funds established and maintained under the said Acts ; it is hereby enacted in the Fifty-eighth Year of the Republic of India as follows :—

Bom.
LXV of
1958.
Bom.
LXVII of
1958.
Mah.
XXVII of
1962.
Mah. XXI
of 1963.
Mah. XVI
of 1975.
Mah. XVII
of 1975.
Mah. XX
of 1978.
Bom.
LXXXIII
of 1958.

CHAPTER I

PRELIMINARY.

Short title. 1. This Act may be called the Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Act, 2007.

CHAPTER II

AMENDMENTS TO THE BOMBAY MOTOR VEHICLES TAX ACT, 1958.

Amendment
of section 11
of Bom. LXV
of 1958.

2. In section 11 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter, in this Chapter, referred to as "the Motor Vehicles Tax Act"),—

Bom.
LXV of
1958.

(a) sub-sections (1), (4) and (5) shall be deleted ;

(b) *Explanation* shall be deleted.

Amendment
of section 23
of Bom. LXV
of 1958.

3. In section 23 of the Motor Vehicles Tax Act, in sub-section (2), in clause (g), the words " and the manner in which the amount standing to the credit of the State Road Fund shall be expended under that section " shall be deleted.

CHAPTER III

AMENDMENT TO THE BOMBAY MOTOR VEHICLES
(TAXATION OF PASSENGERS) ACT, 1958.Bom.
LXXVII
of 1958.

4. Section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 shall be deleted.

Deletion of
section 5A of
Bom. LXXVII
of 1958.

CHAPTER IV

REPEAL OF THE BOMBAY STATE SCARCITY RELIEF FUND ACT, 1958.

Bom.
LXXXIII
of 1958.

5. The Bombay State Scarcity Relief Fund Act, 1958 is hereby repealed.

Repeal of
Bom.
LXXXIII of
1958.

CHAPTER V

AMENDMENTS TO THE MAHARASHTRA EDUCATION AND EMPLOYMENT
GUARANTEE (CESS) ACT, 1962.Mah.
XXVII
of 1962.6. In Chapter II of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 (hereinafter, in this Chapter, referred to as "the Education and Employment Guarantee (Cess) Act"), in the heading, the words "*and State Education Cess Fund*" shall be deleted.Amendment
to the
heading of
Chapter II of
Mah. XXVII
of 1962.

7. Section 6 of the Education and Employment Guarantee (Cess) Act shall be deleted.

Deletion of
section 6 of
Mah. XXVII
of 1962.

8. In section 26 of the Education and Employment Guarantee (Cess) Act, in sub-section (2), clause (a) shall be deleted.

Amendment
of section 26
of Mah.
XXVII of
1962.

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA TAX ON SALE OF
ELECTRICITY ACT, 1963.Mah.
XXI of
1963.

9. In section 5 of the Maharashtra Tax on Sale of Electricity Act, 1963 (hereinafter, in this Chapter, referred to as "the Tax on Sale of Electricity Act"),—

Amendment
of section 5
of Mah. XXI
of 1963.

(a) in sub-section (1), clause (b) shall be deleted ;

(b) in sub-section (2), the words "and the State Electricity Fund" shall be deleted;

(c) in the marginal note, for the words "Transfer of proceeds of tax to State Electricity Fund, etc.", the words "Utilisation of proceeds of tax." shall be substituted.

10. Section 5A of the Tax on Sale of Electricity Act shall be deleted.

Deletion of
section 5A of
Mah. XXI of
1963.

CHAPTER VII

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

Amendment of preamble of Mah. XVI of 1975. **11.** In the preamble of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter, in this Chapter, referred to as "the Tax on Professions Act"), the words "for raising additional resources needed for implementing the Employment Guarantee Scheme of the State Government and to provide for establishment of the Employment Guarantee Fund" shall be deleted. Mah. XVI of 1975.

Deletion of section 30 of Mah. XVI of 1975. **12.** Section 30 of the Tax on Professions Act shall be deleted.

CHAPTER VIII

AMENDMENT TO THE MAHARASHTRA TAX ACTS (AMENDMENT) ACT, 1975.

Deletion of section 4 of Mah. XVII of 1975. **13.** Section 4 of the Maharashtra Tax Acts (Amendment) Act, 1975, shall be deleted. Mah. XVII of 1975.

CHAPTER IX

AMENDMENTS TO THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977.

Amendment of section 7 of Mah. XX of 1978. **14.** In section 7 of the Maharashtra Employment Guarantee Act, 1977 (hereinafter, in this Chapter, referred to as "the Employment Guarantee Act"), in sub-section (2), in clause (x), for the words "shall be financed from the Employment Guarantee Fund" the words "shall be paid" shall be substituted. Mah. XX of 1978.

Amendment of section 8 of Mah. XX of 1978. **15.** In section 8 of the Employment Guarantee Act, in sub-section (4), the words "from the Employment Guarantee Fund" shall be deleted.

Deletion of section 12 of Mah. XX of 1978. **16.** Section 12 of the Employment Guarantee Act shall be deleted.

Amendment of section 13 of Mah. XX of 1978. **17.** In section 13 of the Employment Guarantee Act,—
(a) in sub-section (2),—
(i) for the words "Scheme or Fund of the State" the words "Scheme of the State" shall be substituted;
(ii) the words "or the Fund as the case may be," shall be deleted;
(b) in the marginal note, the words "and Fund" shall be deleted.

CHAPTER X

MISCELLANEOUS

18. On the date of commencement of this Act, all the securities (including cash balances, if any) in the State Road Fund established under section 11 of the Bombay Motor Vehicles Tax Act, 1958, the Health and Nutrition Fund established under section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, the Maharashtra State Scarcity Relief Fund established under section 3 of the Bombay State Scarcity Relief Fund Act, 1958, the State Education Cess Fund established under the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the State Electricity Fund established under section 5 of the Maharashtra Tax on Sale of Electricity Act, 1963 and the Employment Guarantee Fund established under section 12 of the Maharashtra Employment Guarantee Act, 1977, shall be deemed to be transferred to, and to form part of the Consolidated Fund of the State and shall be held in, or transferred to the name of the Secretary to the Government of Maharashtra, Finance Department.
- Bom. LXV of 1958.
Bom. LXVII of 1958.
Bom. LXXXIII of 1958.
Mah. XXVII of 1962.
Mah. XXI of 1963.
Mah. XX of 1978.
- Provision for transfer of amount standing to the credit of various funds to the Consolidated Fund of the State.

STATEMENT OF OBJECTS AND REASONS.

The Government of Maharashtra, by enacting various State Acts from time to time, has provided for the establishment and maintenance of various Funds, consisting of the amounts mentioned in the relevant Acts including contribution from the State Government. The amount standing to the credit of the Funds so established is required to be expended for the purposes mentioned in the statutes under which the fund is established and maintained.

2. It has been observed that the amount standing to the credit of the different Statutory Funds had remained surplus as the amount standing to the credit of the Statutory Funds can only be utilized for the purposes mentioned in the Act under which the Fund is established and maintained. The surplus amount standing to the credit of the Statutory Fund cannot be utilized for any other purposes. This has led to unnecessary increase in the revenue deficit and fiscal deficit. In Budget Estimates for the year 2007-08, Rs. 5396 crore are transferred to various Statutory Funds. However, the expenditure required to be met from the Statutory Funds is expected to be Rs. 3496 crore only. This has led to unnecessary increase in revenue expenditure by Rs. 1900 crore. As per the Budget Estimates for the year 2007-08 revenue surplus has been projected to be Rs. 511 crore. This revenue surplus would have been Rs. 2411 crore if Rs. 5396 crore were not required to be transferred to the Statutory Funds and the expenditure of Rs. 3496 crore could have been made from the revenue expenditure only.

3. In order to make available the amount lying surplus in the State Road Fund, the Health and Nutrition Fund, the Maharashtra State Scarcity Relief Fund, the State Education Cess Fund, the State Electricity Fund and the Employment Guarantee Fund, the Government of Maharashtra considers it expedient to abolish all these funds by suitably amending the Bombay Motor Vehicles Tax Act, 1958; the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958; the Maharashtra Education and Employment Guarantee (Cess) Act, 1962; the Maharashtra Tax on Sale of Electricity Act, 1963; the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977; and by repealing the Bombay State Scarcity Relief Fund Act, 1958.

4. The Bill seeks to achieve the above objectives.

Mumbai,
Dated the 12th July 2007.

JAYANT PATIL,
Minister for Finance.