



महाराष्ट्र शासन राजपत्र

असाधारण
प्राधिकृत प्रकाशन

शुक्रवार, फेब्रुवारी २२, २००८/फाल्गुन ३, 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 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 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 Employment, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Ordinance, 2008 (Mah. Ord. II of 2008), 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.

[Translation in English of the Bombay Motor Vehicles Tax, the Motor Vehicles (Tax of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employment, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Ordinance, 2008 (Mah. Ord. II of 2008) published under the authority of the Governor].

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 22nd February 2008.

MAHARASHTRA ORDINANCE No. II OF 2008.

AN ORDINANCE

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.

WHEREAS both Houses of the State Legislature are not in session;

(१६)

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action 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; and the Maharashtra Tax Acts (Amendment) Act, 1975 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; and further to amend the Maharashtra Employment Guarantee Act, 1977;

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

NOW, THEREFORE, in exercise of the powers conferred upon him by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

CHAPTER I

PRELIMINARY.

Short title
and commence-
ment.

1. (1) This Ordinance 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) Ordinance, 2008.

(2) It shall come into force at once.

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"),—
- (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

AMENDMENT TO THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977.

Amendment of section 12 of Mah. XX of 1978. **14.** In section 12 of the Maharashtra Employment Guarantee Act, 1977,— Mah. XX of 1978.

(a) in sub-section (3), for clause (a), the following clause shall be substituted, namely :—

"(a) the amounts transferred to the Fund by the State Government, from time to time, so as to ensure that, at the beginning of every Financial Year, the amount standing to the credit of the Fund is not less than Rupees 2,000 crore;";

(b) after sub-section (3), the following sub-section shall be inserted, namely :—

"(3A) The State Government shall allocate requisite funds for effective implementation of the Scheme."

CHAPTER X

MISCELLANEOUS

Provision for transfer of amount standing to the credit of various funds to the Consolidated Fund of the State. **15.** On the date of commencement of this Ordinance, 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 Bom. LXV of 1958. Bom. LXVII of 1958.

Bom. the Bombay State Scarcity Relief Fund Act, 1958, the State Education
LXXXIII Cess Fund established under the Maharashtra Education and
of 1958. Employment Guarantee (Cess) Act, 1962, and the State Electricity
Mah. XXVII Fund established under section 5 of the Maharashtra Tax on Sale of
of 1962. Electricity Act, 1963 shall be deemed to be transferred to, and to form
Mah. part of the Consolidated Fund of the State and shall be held in, or
XXI of transferred to the name of the Secretary to the Government of
1963. Maharashtra, Finance Department.

STATEMENT

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 except the Employment Guarantee Fund, 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; and the Maharashtra Tax Acts (Amendment) Act, 1975 and by repealing the Bombay State Scarcity Relief Fund Act, 1958 and by amending the Maharashtra Employment Guarantee Act, 1977.

4. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action 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, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,

S. M. KRISHNA,

Dated the 22nd February 2008.

Governor of Maharashtra.

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

SUBODH KUMAR,

Principal Secretary to Government.