



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-क

वर्ष ६, अंक ६६]

मंगळवार, ऑक्टोबर २८, २०१४/कार्तिक ६, शके १९३६

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १२०

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाव्यतिरिक्त इतर वैधानिक प्राधिकाऱ्यांनी तयार केलेले

(भाग एक, एक-अ व एक-ल यांमध्ये प्रसिद्ध केलेले वैधानिक नियम व आदेश यांमधील इतर)

वैधानिक नियम व आदेश ; यात भारत सरकार, उच्च न्यायालय, पोलीस आयुक्त, आयुक्त (राज्य उत्पादन शुल्क), जिल्हादंडाधिकारी व निवडणूक आयोग, निवडणूक न्यायाधिकरण, निवडणूक निर्णय अधिकारी व निवडणूक आयोगाखालील इतर प्राधिकारी यांनी तयार केलेले वैधानिक नियम व आदेश यांचा समावेश होतो.

THE HIGH COURT OF JUDICATURE AT BOMBAY

APPELLATE SIDE

NOTIFICATION

No.P. 3601/2014.—The Honourable the Chief Justice and Judges of the Bombay High Court are pleased to direct that the following amendment be made in the Bombay High Court Appellate Side Rules, 1960 (Reprint 1981) :-

Insert the following Chapter as XXIV-A after the existing Chapter XXIV of the Bombay High Court Appellate Side Rules, 1960 (Reprint 1981):-

CHAPTER XXIV-A

TAX APPEALS

1. Institutions of Appeals - All appeals which are to be instituted under the provisions of-
  - (i) Section 260A of Income Tax Act, 1961,
  - (ii) Section 27A of the Wealth Tax Act, 1957,
  - (iii) Section 130 of the Customs Act, 1962,
  - (iv) Section 35G of the Central Excise Act, 1944,
  - (v) Section 83 in Chapter V of the Finance Act, 1994 (Service Tax) read with Section 35G of the Central Excise Act, 1944,
  - (vi) Section 27 of Maharashtra Value Added Tax, 2002,

- (vii) Section 9(2) of the Central Sales Tax Act, 1956 read with Section 27 of the Maharashtra Value Added Tax, 2002.

or

under any tax legislation other than which is referred to hereinabove or which is enacted or re-enacted or that may be enacted after the coming into operation of these Rules which provide for an appeal to the High Court from an order of the Tribunal under such legislation.

arising out of Kolhapur, Nashik, Pune, Raigad, Ratnagiri, Sindhudurg, Satara, Sangli, Solapur and Thane Districts shall be presented to the Prothonotary and Senior Master of High Court of Judicature at Bombay and the same shall be heard and disposed of by a Division Bench on the Original Side.

2. The Rules for filing such Direct and Indirect Tax Appeals on the Original Side will also apply *mutatis mutandis*, to all Tax Appeals arising from the aforesaid Districts.

High Court of Judicature at Bombay,  
date 27th October 2014.

DR. MRS. SHALINI PHANSALKAR JOSHI,  
Registrar General.