

The Maharashtra Purchase Tax On Sugarcane Act, 1962

MAHARASHTRA

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Act 9 of 1962

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The Maharashtra Purchase Tax On Sugarcane Act, 1962 Maharashtra Act No. 9 of 1962 [18th April, 1962] For Statement of Objects and Reasons see Maharashtra Government Gazette, 1962, Part V, page 18. An Act to provide for the levy and collection of tax on the purchase of sugarcane for use in [the manufacture or production of sugar (including khandsari sugar)] [These words and brackets were substituted for the words 'the manufacture of sugar' by Maharashtra 60 of 1974, Sections 2 and 3.]. Whereas, it is expedient to provide for the levy and collection of tax on the purchase of sugarcane for use in [the manufacture or production of sugar (including khandsari sugar)] [These words and brackets were substituted for the words 'the manufacture of sugar' by Maharashtra 60 of 1974, Sections 2 and 3.] and for matters connected, with the purposes aforesaid; It is hereby enacted in the Thirteenth Year of the Republic of India as follows:-

1. Short title and extent.

(1) This Act may be called the Maharashtra Purchase Tax on Sugarcane Act, 1962. (2) It extends to the whole of the State of Maharashtra.

2. Definitions.

- In this Act, unless the context otherwise requires, -(a) "Commissioner" means the Commissioner of Purchase Tax (Sugarcane) appointed under this Act; (b) "factory" means any premises (including the precincts thereof), wherein twenty or more workers are working and in which, or in any part of which, any manufacturing process connected with the production of sugar by means of vacuum pans is being carried on, or is ordinarily carried on, with the aid of power; (c) "licence" means a licence granted or renewed under this Act; (d) ["occupier" of a factory or of a unit] [These words were substituted for words 'occupier of a factory' by Maharashtra 60 of 1974, Section 4(a).] means the person who has ultimate control over the [affairs of the factory or the unit] [These words were

substituted for words 'affairs of a factory' by Maharashtra 60 of 1974.] and where the said affairs are entrusted to a managing agent, such agent shall be [deemed to be the occupier of the factory or of the unit, as the case may be;] [These words were substituted for the words 'deemed to be occupier of the factory' by Maharashtra 60 of 1974.] and the term includes also any person appointed by the occupier to act as a purchasing agent;(e)"person" includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm and a local authority;(f)"prescribed" means prescribed by rules made under this Act;[(f-a) * * * * *] [[Clause (f-a) was deleted by Maharashtra 20 of 2002, Section 10, (w.e.f. 1-5-2002).Deleted Clause (f-a) reads as follows:-(f-a) 'purchase' means a purchase of sugarcane made within the State for cash or deferred payment or other valuable consideration and includes any supply by a shareholder to a co-operative society or limited company for cash, deferred payment or other valuable consideration;]][(f-b) * * * * *] [[Clauses (f-b) was deleted by Maharashtra 20 of 2002, Section 10 (w.e.f. 1-5-2002).Deleted clause (f-b) reads as follows:(f-b) 'purchase price' means aggregate of the following sums,-(i)the amount of valuable consideration paid or payable by the occupier for purchase of sugarcane made by the factory or by the unit;(ii)the amount charged towards transport of sugarcane (whether separately charged or not); and(iii)any other sum [spent' for anything done in respect of the sugarcane at the time of or before delivery thereof;]](g)["Sugar" includes "Khandsari sugar" and "sugar" and "Khandsari sugar" shall have the meanings assigned to them in [the Central Excise Tariff Act, 1985;] [Clause (g) was substituted by Maharashtra 60 of 1974, Section 4(d).] [(g-a) * * * * *] [[Clause (g-a) was deleted by Maharashtra 20 of 2002, Section 10 (w.e.f. 1-5-2002).Deleted clause (g-a) reads as follows:(g-a) 'turnover of purchases' means the aggregate to the amounts of purchase price paid and payable by an occupier during a given period;]](h)["unit" means a unit engaged or ordinarily engaged in the manufacture or production of khandsari sugar and which is capable of handling or processing sugarcane juice produced with the aid of a crusher driven by power.] [Clause (h) was added by Maharashtra 60 of 1974, Section 4(e).](i)["year" means the year starting from the 1st day of October and ending on the 30th day of September next following.] [Clause (i) was added by Maharashtra 15 of 2011, Section 3 dated 21.4.2011.]

3. [Levy of purchase tax. [[Section 3 substituted by Maharashtra 20 of 2002, Section 11, (w.e.f. 1.5.2002).

Substituted section 3 reads as follows:-3.

3. Levy of Purchase Tax.

(1)There shall be levied and collected a tax on the turnover of purchase of sugarcane, such sugarcane being purchased for the purpose of the use thereof in the manufacture or production of sugar in a factory or a unit.(2)The tax under sub-section (1) shall be levied on the turnover of purchase of sugarcane at such rate as may be specified by the State Government by notification in the Official Gazette, and different rates may be specified for sugarcane purchased for the manufacture or production of sugar in a factory and for the manufacture or production of sugar in a unit. Different rates may also be specified for sugarcane purchased for the manufacture or production of Khandsari sugar in units situated in areas, which are declared by the State Government, from time to time, by notification in the Official Gazette, as developed areas and undeveloped areas respectively. But in no

case, the rate or rates so specified shall exceed ten per cent,(3)The tax levied under the foregoing sub-sections shall be paid by the occupier at such intervals and in such manner as may be prescribed.]]](1)There shall be levied and collected a tax on the purchase of sugarcane being purchased for use in the manufacture or production of sugar in a factory or a unit.(2)The tax under sub-section (1) shall be levied at such rate per kilogram of sugarcane purchased for the purpose aforesaid, as may be specified by the State Government, by notification in the Official Gazette, and different rates may be specified for the sugarcane purchased for the manufacture or production of sugar in a factory and of Khandsari sugar in a unit:Provided that, different rates may also be specified for sugarcane purchased for the manufacture or production of Khandsari sugar in units situated in areas, which are declared by the State Government, from time to time, by notification in the Official Gazette, as developed areas or undeveloped areas, so however that the rate or rates so specified shall not exceed four paise per kilogram of sugarcane so purchased.(3)For the purpose of the levy of tax, as provided in sub-section (2), there shall be deducted from the gross weight of sugarcane so purchased, such portion thereof representing the average weight of the top of the sugarcane plant consisting of pith devoid of any sugar content and leaves and other trash usually present in the sugarcane, as may be prescribed; and the tax shall be levied only on the remaining weight of the sugarcane after such deduction has been made.(4)The tax levied under the foregoing sub-sections shall be paid by the occupier of the factory or of the unit; as the case may be, at such intervals and in such manner, as in hereinafter provided.]

3A. [Application of certain provisions of Maharashtra Value Added Tax Act, 2002 and rules made thereunder. [Section 3A was inserted by Maharashtra 15 of 2011, Section 4, dated 21.4.2011.]

- Subject to the provisions of this Act and the rules made thereunder, the provisions of the Maharashtra Value Added Tax Act, 2002 and the rules made thereunder, so far as they relate to the electronic filing of returns and electronic payment of tax, or any amount payable under this Act, shall mutatis mutandis apply for the purposes of this Act.]

4. Taxing and licensing authorities.

(1)For carrying into effect the provisions of this Act, the State Government shall appoint an officer to be called the Commissioner of Purchase Tax (Sugarcane); and may appoint one or more officers to assist such Commissioner in the performance of his functions under this Act, and give them such designations as may be prescribed.(2)Subject to any conditions and restrictions which the State Government may by general or special order impose, the officers so appointed shall, within, their jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may by order in writing delegate to them either generally, or as respects any particular matter or class of matters.

5. Licence for purchasing sugarcane for use [in manufacture, or production of sugar] [These words were substituted for the words in the, manufacture' by Maharashtra 60 of 1974, Section 6(b).].

(1) Except under and in accordance with the conditions of a licence issued by the Commissioner, [no person shall purchase any sugarcane for the purpose of the use thereof in the manufacture or production of sugar in a factory or a unit: Provided that, any person who is an occupier of a unit of the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Second Amendment) Act, 1974, may obtain such licence, within a period of thirty days from the said date.] [This portion was substituted for the portion beginning with 'no person shall' and ending with 'in a factory' by Maharashtra 60 of 1974, Section 6(a).] (2) An application for a licence shall be in such form, and made in such manner, and shall be accompanied by such fee, [not exceeding five rupees] [These words were inserted by Maharashtra 9 of 1965, Section 2.], as may be prescribed. (3) Subject to the other provisions of the section, the Commissioner shall, after due verification of any application received for a licence, issue the licence: Provided that, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, refuse to issue a licence to any person, if the Commissioner has already cancelled, or refused to renew, a licence previously granted to such person. (4) A licence issued under this section shall be subject to such conditions as may be prescribed and shall be valid up to and inclusive of the 30th day of [September] [This word was substituted for the word 'June' by Maharashtra 15 of 2011, Section 5, dated 21.4.2011.] next following, and shall be subject to the other provisions of this section [and on payment of such fee, not exceeding two rupees, as may be prescribed] [These words were inserted by Maharashtra 9 of 1965, Section 2.] be renewable in the prescribed manner. (5) If a licensee commits a breach of any of the conditions of his licence, the Commissioner may, after giving him a reasonable opportunity of being heard, cancel or refuse to renew his licence. (6) Any person aggrieved by an order of the Commissioner cancelling, or refusing to issue or renew any licence, may within three months from the date of such order appeal to the State Government, who may confirm, modify or rescind such order.

6. Returns.

- [(1) Every occupier liable to pay tax under this Act shall, within thirty days after the end of every month to which the return relates, submit a monthly return in the prescribed form to the Commissioner. Every such return shall show [in kilograms the total quantity of] [Sub-section (1) was substituted by Maharashtra 16 of 1995, Section 49.] sugarcane purchased by him for use in the manufacture or production of sugar in a factory or unit, as the case may be, during the preceding month, together with such further information as may be prescribed.] (2) Every return shall be accompanied by a receipt for payment on government account into a Government Treasury or the Reserve Bank of India of the [the amount payable as prescribed] [These words were substituted for the words 'full amount of tax leviable' by Maharashtra 15 of 2011, Section 6(1), dated 21.4.2011.] under section 3 for the period to which the return relates. (3) Every return shall be verified in the manner prescribed. (4) [Where a return is submitted to the Commissioner without making the payment of the amount of tax as prescribed under section 3, the amount or the remaining unpaid

amount, shall be paid by the occupier into a Government Treasury or the Reserve Bank of India on or before the date specified in the notice served by the Commissioner for this purpose, being a date not later than ten days from the date of service of the notice.] [Sub-section (4) was substituted by Maharashtra 15 of 2011, s.6 (2), dated 21.4.2011.]

6A. [Special provisions for transitional accounting year. [Section 6A was inserted by Maharashtra 15 of 2011, Section 7, dated 21.4.2011.]

(1)Notwithstanding anything contained in this Act or the rules made and notifications issued thereunder, the assessment of tax and payment of tax in respect of the transitional accounting year shall be made in such manner as may be prescribed.Explanation. - For the purpose of this sub-section, the period beginning on the 1st day of April 2010 and ending on the 30th day of September 2011 shall be deemed to be the "transitional accounting year" for levy and collection of tax.(2)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 Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2011, the State Government may, as occasion arises, by an order published in the Official Gazette, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing the difficulty.(3)Every order made under this section shall be laid, as soon as may be, after it is made, before each House of the State Legislature.]

7. [Assessment and collection of tax. [[Section 7 was substituted by Maharashtra 13 of 2004, Section 40, (w.e.f. 1.7.2004).

Substituted section 7 reads as follows-

7. Assessment and Collection of tax.

(1)The Commissioner shall assess, by a single order of assessment, the tax payable in respect of the period In any year to which all the returns submitted under section 6 collectively relate and If the amount has not already been paid as aforesaid, he shall cause a notice to be served upon the person concerned requiring him to pay the amount assessed, within 10 days of the service of the notice.Explanation. - For the purposes of this section, the expression 'year' means the 'co-operative year' as defined clause (10) of section 2 of the Maharashtra Co-operative Societies Act, 1960].(2)If the occupier fails to submit in due time the return referred to in section 6, the Commissioner shall after giving him a reasonable opportunity of being heard assess to the best of his Judgment the amount of tax payable and the provisions of sub-section (1) in respect of notice shall apply as if such assessment has been made on the basis of a return furnished by such person.]](1)The amount of tax due from an occupier liable to pay tax shall be assessed separately for each year:Provided that, the Commissioner may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any occupier for a part of a year:Provided further that, when an occupier has failed to furnish, by the prescribed date, any return relating to any period in any year, the Commissioner may, if he thinks fit, assess the tax due from such occupier separately for different parts of such year.(2)The Commissioner on being satisfied that, the returns furnished by the

occupier in respect of any period are correct and complete, he shall assess the amount of tax due from the occupier on the basis of such returns: Provided that, the Commissioner on not being satisfied that the returns furnished by the occupier in respect of any period are correct and complete, and he is of the opinion that it is necessary to require the presence of the occupier or the production of further evidence in that respect, he shall serve on such occupier, in the prescribed manner, a notice requiring such occupier on a date and at a place specified in the notice, either to attend and produce or cause to be produced all the evidence on which such occupier has relied in support of his returns, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence produced, assess the amount of tax due from the occupier: Provided further that, if the occupier fails to comply with any of the directions or requirements specified in the notice issued under the above proviso, the Commissioner may, assess the amount of tax due from the occupier on the basis of the record available before him. (3) Where all the returns are filed by the occupier for any year starting on or after the 1st April, 2004 within one month from the end of the year to which such returns relate, no order of assessment under the provisos to sub-section (2) in respect of that year shall be made after the expiry of three years from the end of the said year; and if for any reason such order is not made within the period aforesaid, then the returns so filed shall be deemed to have been accepted as correct and complete for assessing the tax due from such occupier: Provided that, in the case of returns pertaining to the years ending on or before the 31st March, 2004, and filed on or before the 30th September, 2004, no order of assessment shall be made under the provisos to sub-section (2) on or after the 1st April, 2007: Provided further that, where a fresh assessment has to be made to give effect to any finding or direction contained in any order made under this Act, or to any order of the Court, such assessment shall be made within thirty-six months from the date of communication to the Commissioner of such finding, direction or order, as the case may be: Provided also that, in computing the period specified in the second proviso, the time during which the assessment remained stayed by or under the order of the Court, shall stand excluded. (4) In any case where it comes to the notice of the Commissioner that, any occupier has not furnished returns in respect of any period by the prescribed date, the Commissioner may, at any time, before the expiry of the period of eight years from the end of the year to which such period relates, after giving such defaulting occupier a reasonable opportunity of being heard in that matter, assess, to the best of his judgment, the tax, if any, due from such occupier. Explanation. - [* * *]
[Explanation Deleted by Maharashtra 15 of 2011, Section 8, dated 21.4.2011.]

7A. [Penalty. [Section 7A was substituted by Maharashtra 34 of 1976, Section 4.]

(1) If an occupier, without reasonable cause, fails to submit the return as required by sub-section (1) of section 6, the Commissioner may, after giving him a reasonable opportunity of being heard, by an order in writing, impose upon him by way of penalty, in addition to the amount of tax and interest, a sum not exceeding twice the amount of tax assessed under section 7. (2) [In a case where it is noticed that, any occupier has failed to obtain a licence or renew the licence as provided under section 5, and has been carrying on the operation of manufacturing or producing of sugar in the factory or unit, the Commissioner may, after serving on such occupier, a notice in writing and giving him a reasonable opportunity of being heard, by order in writing, impose upon such occupier in addition

to the tax, interest and penalty which may become payable under sub-section (1), also an additional penalty for non-obtaining or non-renewal of the licence, which shall be a sum not exceeding rupees ten thousand for each year of illegal operation without a licence.](3)The amount of any penalty imposed under this section shall be paid by the occupier into a Government Treasury or the Reserve bank of India within ten days of the service of a notice by the Commissioner for this purpose.(4)The Commissioner or any appellate or revisional authority may, for reasons to be recorded, remit the whole or any part of the penalty payable by any occupier in respect of any period.(5)No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.]

7B. [Interest payable by occupier in certain cases. [Section 7B was inserted by Maharashtra 34 of 1976, Section 5.]

- [(1) If an occupier fails to submit the return as required by sub-section (1) of section 6 or to pay the amount payable as prescribed as required by sub-section (2) of that section, he shall, in addition to the tax and the penalty, if any, pay simple interest on the amount due at the rate of one and a quarter per cent, for each month from the date immediately following the last day as prescribed till the date the occupier continues to make default in the payment of the amount due.Explanation. - For the purposes of this sub-section, where an occupier fails to submit the return in due time, the amount of tax assessed under section 7 shall be deemed to be the amount of tax due from the occupier under sub-section (2) of section 6.](2)If an occupier fails to pay the amount of tax assessed under [* * *] [The words, brackets and figure 'sub-section (1) of deleted by Maharashtra 15 of 2011, Section 9 (2), dated 21.4.2011.] section 7, or the amount of penalty imposed under section 7A, by the date specified in the notice served upon him by the Commissioner for the purpose, he shall pay simple interest on the amount of tax or penalty due at the rate of [one and a quarter per cent] [These words were substituted for the words 'one and one half per cent' by Maharashtra 13 of 2004, Section 42(b) (w.e.f. 1.7.2004).]. for each month from the date immediately following the date specified in the notice during the time the occupier continue to make default in the payment of the amount due.(3)The Commissioner or any appellate or revisional authority may, for reasons to be recorded, remit the whole or any part of interest payable by any occupier in respect of any period.]

7C. [Interest on amount of refund. [Section 7C and 7D were inserted by Mall. 13 of 2004, Section 43, (w.e.f. 1.7.2004).]

- Where, in pursuance of any order passed under this Act, in respect of any period of assessment commencing on or after the 1st April 2004, refund of any tax becomes due to the occupier, he shall, subject to the rules, if any, be entitled to receive, in addition to the refund, a simple interest at the rate of six per cent per annum for the period commencing on the date next following the last date of the period of assessment to which such order relates and ending on the date of such order or for a period of eighteen months, whichever is less. The interest shall be calculated on the amount of refund due to the occupier in respect of the said period after deducting therefrom the amount of penalty and interest, if any, charged in respect of the said period and also the amount of refund, if any, adjusted towards any recovery under this Act. If, as a result of any order passed under this Act,

the amount of such refund is enhanced or reduced, as the case may be, such interest shall be enhanced or reduced accordingly. Explanation. - For the purposes of this section where the refund of tax, whether in full or in part, includes any amount of refund on any payment of tax made after the date prescribed for filing of the last return for the period of assessment, then the interest, in so far as it relates to the refund arising from such payment, shall be calculated from the date of such payment to the date of such order.

7D. Interest on delayed refund.

- Where an amount required to be refunded by the Commissioner to any occupier by virtue of an order issued under this Act is not so refunded to him within ninety days from the date of the order, the State Government shall, pay such occupier simple interest at the rate of six per cent, per annum on the said amount from the date immediately following the expiry of the period of ninety days from the date of such order.]

7E. [Refund of excess payment of tax [Section 7E was inserted by Maharashtra 15 of 2011, Section 10, dated 21.4.2011.]

- If any amount of tax becomes refundable to an occupier of the factory or the unit as per the return for the month of September then, the said amount shall be refunded to the said occupier within six months, from the due date prescribed for filing the return for the month of September or, as the case may be, the date on which the return for the month of September is filed, whichever is later.]

8. Appeal.

- Any person aggrieved by an order or assessment made [under section 7, or penalty imposed under section 7A, [or by any interest charged under section 7B.] [This portion was substituted for the words 'or penalty levied under section 7 may, within three months from the date of the order,' by Maharashtra 49 of 1974, Section 4.] may, within three months from the date of communication of the order,] [or, as the case may be, from the date of charging the interest,] [These words were inserted by Man. 34 of 1976, Section 6(b).] apply to the prescribed appellate authority for the annulment or modification of the assessment or penalty [or interest] [These words were inserted by Maharashtra 34 of 1976, Section 6(c).] and, on such application, the prescribed appellate authority may, subject to such rules of procedure as may be made in this behalf, confirm, annul or modify the assessment or penalty [or interest] [These words were inserted by Maharashtra 34 of 1976, Section 6(c).] and order the refund to such person of the whole or part, as the case may be, of any amount paid.

9. [Revision. [Section 9 was substituted for the original by Maharashtra 49 of 1974, Section 5.]

(1) Subject to such rules as may be made in this behalf and for reasons to be recorded in writing, the Commissioner, or any other prescribed revisional authority, may, upon an application or of his or its

own motion, revise any order (including an order in appeal) made under this Act or any rules made thereunder, by any officer appointed to assist the Commissioner: Provided that, no application under this sub-section shall be entertained if it is not made within a period of four months" from the date of communication of the order, but any order made before the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Amendment) Act, 1974, may be revised by the revisional authority of its own motion in favour of any occupier of a factory within a period of one year from the date of such commencement, although the original period of limitation therefore may have expired earlier; and any order made on or after the date of such commencement may be revised by the revisional authority on its own motion, only if a notice therefor is served on the occupier within a period of three years from the date of communication of the order and the order in revision is made within period of five years from the date of such communication: Provided further that, before rejecting any application for revision, the revisional authority shall record the reasons for such rejection. (2) Before any order is passed under this section, which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard. (3) Where a person could have appealed under section 8 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.]

10. Court-fees.

- Notwithstanding anything contained in the Bombay Court-fees, 1959, an appeal preferred under section 8, and an application for revision made under section 9 shall bear a court-fee stamp of such value [not exceeding five rupees,] [These words were inserted by Maharashtra 9 of 1965, Section 3.] as may be prescribed.

11. Application of sections 4 and 12 of Limitation Act.

- In computing the period laid down in sections 8 and 9 the provisions of sections 4 and 12 of the Indian Limitation Act, 1908 shall, so far as may be, apply.

12. [Finality of assessment and penalty [and interest] [This marginal note was substituted by Maharashtra 49 of 1974, Section 6(b).] and recovery of unpaid tax and penalty] [and interest] [The words 'and interest' were substituted by Maharashtra 34 of 1976, Section 7(c).]

. - (1) An assessment made in accordance with the provision of section 7 [and penalty imposed under section 7A] [This portion was inserted by Maharashtra 49 of 1974, Section 6(a).] [or any interest charged under section 7B,] [These words were inserted by Maharashtra 34 of 1976, Section 7(a).] shall, subject to sections 8 and 9, be final, and shall not be called in question in any civil court. (2) Any tax or penalty [or interest] [These words were inserted by Maharashtra 34 of 1976, Section 7(b).] recoverable under this Act and remaining unpaid may be recovered as an arrear of land revenue.

12A. [Special mode of recovery. [Sections 12A and 12B were inserted by Maharashtra 49 of 1974, Section 7.]

- Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the occupier of the factory at his last address known to the Commissioner), require -(a)any person from whom any amount of money is due, or may become due, to the [occupier of the factory or the unit] on whom notice has been served under [section 7 or 7A or from whom interest is due under section 7B, or] [These words were substituted by Maharashtra 34 of 1976, Section 8(a).](b)any person who holds or may subsequently hold money for or on account of such [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.]to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.]. In respect of the arrears of [tax, penalty and interest] [These words were substituted by Maharashtra 34 of 1976, Section 8(b).] payable under this Act, or the whole of the money when it is equal to or less than that amount.Explanation. - For the purposes of this section, the amount of money due to the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.] from or money held for or on account of the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.] by, any person shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such occupier of the factory to such person.The Commissioner may, at any time or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.], and the receipt the Commissioner shall, constitute a good and sufficient discharge, of the liability of such person, to the extent of the amount referred to in the receipt.Any person discharging any liability to the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.] after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.] for [tax, penalty and interest] [These words were inserted by Maharashtra 34 of 1976, Section 7(c).] whichever is less,Where any person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.], or that he does not hold any money for or on account of the [occupier of the factory or the unit] [These words were substituted for the words 'occupier of the factory' by Maharashtra 60 of 1974, Section 12.], then nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be to the Commissioner.Any amount of money which a person is required to

pay to the Commissioner, or for which he is personally liable to the Commissioner under this section, shall, if it remains unpaid, be recoverable as an arrear of land revenue.]

12B. [Remission and exemption. [[Section 12B was substituted by Maharashtra 8 of 2003, Section 3, (w.e.f. 29-3-2003).

Prior to Substituted Section reads as follows-

12B. Remission of tax

For the purpose of encouraging the establishment of new factorie or units, or for the purpose of overcoming any difficulties in respect of any factories or units in the initial periods of manufacture or production of sugar, the Slate Government may, by notification in the Official Gazette, remit the whole or any part of the tax payable by or under this Act, for such period or periods including any period or periods which commenced before the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Amendment) Act, 1974 and subject to such conditions (if any), as it may specify in such notification.]]- The State Government may, by notification in the Official Gazette, remit or exempt the whole or any part of the tax paid or payable by any factory or unit of such period or periods, either prospectively or retrospectively as specified in the notification, -(a)for the purpose of encouraging the establishment of new factories or for the purpose of overcoming any difficulties faced by any factory or unit in the initial period of manufacturing; or(b)for the purpose of overcoming problems caused by the oversupply of sugar in so far as it relates to the crushing of sugarcane; [or](c)for the purpose of promoting export of sugar, on the purchase of sugarcane which is used in the production of the sugar which is exported outside India by [a factory or] [These words were substituted for the words 'a factory' by Maharashtra 8 of 2012, Section 4(2), (w.e.f. 1.5.2012)].(d)[for the purpose of establishing a co-generation unit for generation of electricity from the products or by-products of the said factory.] [Clause (d) was added by Maharashtra 8 of 2012, Section 4(3), (w.e.f. 1.5.2012)]Explanation. - For the purpose of the section, "export" shall have the same meaning as assigned to it in section 5 of the Central Sales Tax Act, 1956.]

13. Service of notice.

- A notice under the provisions of this Act may be served by post or by delivering it or tendering it to person to whom it is addressed or his agent, or in such other manner as is prescribed.

14. Power to inspect and take copies of records and accounts.

(1)The Commissioner or other person authorised by him in this behalf shalt have access at all reasonable times to [any factory, unit or place of business] [These words were substituted for the words any factory or place of business' by Maharashtra 60 of 1974, Section 10.] of any person liable to pay tax under this Act.(2)The Commissioner or other person authorised as aforesaid may at any time, with or without notice to such person, examine his working records and accounts and take copies of or extracts from any of the said records of accounts for purposes of testing the accuracy of

any return of for informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder(3)Where the Commissioner or person authorised proposes to examine under sub-section (2) any record or account containing the description or formulae of any trade process, the person liable to pay tax may give to the said authority, for transmission to the State Government, a written notice of objection, and thereupon that authority shall seal up the record or account pending the orders of the State Government.

15. Information acquired to be treated confidential.

(1)All such copies and extracts and all information acquired by the Commissioner or person authorized as aforesaid from an inspection of any such factory [unit] [This words was inserted by Maharashtra 60 of 1974, Section 11.] or place of business or from any return submitted under this Act, shall be treated as confidential.(2)If, save as provided in sub-section (3) the Commissioner or the person authorised as aforesaid discloses to any other person any information which is required to be treated as confidential, he shall, on conviction be punished with imprisonment for a term which may extend to six months or with fine, or with both.(3)Nothing in this section shall apply to the disclosure of such information in respect of the making of a false return under this Act.

15A. [Publication and disclosure of information respecting occupiers of factories and units and other persons in public interest. [Section 15A was inserted by Maharashtra 62 of 1975, Section 3.]

(1)Notwithstanding anything contained in section 15, if the State Government is of opinion that it is necessary or expedient in the public interest to publish or disclose the names of any occupiers of factories or units or other persons and any other particulars relating to any proceedings under this Act in respect of such occupiers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.(2)No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented, has been disposed of.Explanation. - In the case of a firm, company or other association of persons, the name of the partners of the firm, the directors, managing agents, secretaries treasurers or managers of the company, or the members of the association, as the case may be, may also be published or disclosed, if, in the opinion of the State Government, the circumstances of the case justify it.]

16. [Offences and penalty. [Section 16 was substituted for the original by Maharashtra 49 of 1974, Section 8.]

(1)Whoever-(a)purchases sugarcane for use in the [manufacture or production of sugar in a factory or a unit] without obtaining a licence, or(b)fails, without sufficient cause, to furnish any return as required by section 6, by the date and in the manner prescribed, or knowingly furnishes a false return.shall, on conviction, be punished with simple imprisonment for a term which may extend to

six months, or with fine which may extend to two thousand rupees, or with both.(2)No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under the provisions of this Act.]

17. Offences by companies.

(1)Where an offence under the last preceding section has been committed by a company, every person who, at the time the offence was committed, was in charge of, or was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:Provided that, nothing contained in this sub-section shall render any such person liable to any punishment under that section if he proves that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence.(2)Notwithstanding anything contained in sub-section (1), where an offence under the last preceding section has been committed by a company and it is, proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.Explanation. - For the purposes of the section-(a)"company" means any body corporate, and includes a firm or other, association of individuals, and(b)"director" in relation to a firm, means a partner in the firm.

17A. [Compounding of offences. [Section 17A was inserted by Maharashtra 49 of 1974, Section 9.]

(1)The Commissioner may, either before or after the institution of proceedings for any offence punishable under section 16, or under any rules made under this Act, accept from any person charged with such offence by way of composition of the offence a sum not exceeding two thousand rupees or double the amount of tax which would have been payable on the purchases to which the said offence relates, whichever is greater:Provided that, where the offence relates only to a breach of any rules the sum for which the offence may be compounded shall not exceed two thousand rupees.(2)On payment of such sum as may be determined by the Commissioner under sub-section (1) no further proceedings shall be taken against the accused person in respect of the same offence.]

18. [Power to make rules. [Section 18 was substituted by Maharashtra 19 of 1996, Section 17.]

(1)The power to make rules under this Act shall be exercisable by the State Government by notification in the Official Gazette.(2)Without prejudice to any power to make rules elsewhere in this Act, the State Government may make rules generally to carry out the purposes of this Act; and such rules may include rules for levy of fees for any of the purposes of this Act.(3)In making any rules, the State Government may direct that a breach thereof shall be punishable with fine not exceeding two thousand rupees, and when the offence is a continuing one, with a daily fine not

exceeding one hundred rupees during the continuance of the offence.(4)Rules made under this section shall be subject to the condition of previous publication:Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rule to be made under this section.(5)Every rule made under this section shall be laid, as soon as may be, after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall, from the date of publication of such notification, have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.]

19. Certain purchases not to be liable to tax.

- Nothing in this Act or the rules made thereunder shall be deemed to impose or authorise the imposition of a tax on the purchase of sugarcane where such purchases take place-(a)(i)outside the State, or(ii)in the course of the import of the goods into the territory of India, or the export thereof out of such territory, or(b)in the course of inter-State trade or commerce; and the provisions of this Act and said rules shall be read and construed accordingly.Explanation. - For the purposes of this section, whether a purchase takes place.(i)outside the State, or(ii)in the course of the import of the goods into the territory of India, or export thereof out of such territory, or(iii)in the course of inter-State trade or commerce, shall be determined in accordance with the principles specified in section 3, 4 and 5 of the Central Sales Tax Act, 1956.

20. Repeal of Maharashtra Ordinance No. V of 1961.

(1)The Maharashtra Purchase Tax on Sugarcane Ordinance, 1961 is hereby repealed.(2)Notwithstanding such repeal, anything done or action taken (including any appointments made, notifications, rules, order, returns, notices, licences issued, given, refused or made, assessments made, taxes paid, applications given, appeals preferred) under the Ordinance so repealed, shall be deemed to have been done or taken by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken.NotificationsG.N., F.D., No. SGC. 1074/55/74-M-2, dated 17th September, 1974 (M.G., Part IV-B, page 1119) - In exercise of the powers conferred by sub-section (2) of section 1 of the Maharashtra Purchase Tax on Sugarcane (Amendment) Act, 1974 (Maharashtra XLIX of 1974), the Government of Maharashtra hereby appoints the 17th day of September 1974 to be the date on which the said Act shall come into force.G.N., F.D., No. SGC. 1076/759/76/RES-7, dated 11th October, 1976 (M.G., Part IV-B, page 1327) - In exercise of the powers conferred by sub-section (2) of section 1 of the Maharashtra Purchase Tax on Sugarcane (Amendment) Act, 1976 (Maharashtra XXXIV of 1976), the Government of Maharashtra hereby appoints the 11th day of October 1976 to be the date on which the said Act shall come into force.G.N., F.D., No. SGC. 1174/260/M-2, dated 4th November, 1974 (M.G., Part IV-B, page 1248)Superseded by G.N., F.D. No. SGC. 1090/CR-147/Taxation-3, dated 31st August,

1990 (M.G., Part IV-B, page 1279)G.N., F.D., No. SGC. 1090/CR-147/Taxation-3, dated 31st August, 1990 (M.G., Part IV-B, page 1279) - In exercise of the powers conferred by sub-section (2) of section 3 of the Maharashtra Purchase Tax on Sugarcane Act, 1962 (Maharashtra IX of 1962) and in supersession of Government Notification, Finance Department, No. SGC, 1174/2160/M-2, dated the 4th November, 1974 the Government of Maharashtra hereby specifies the following rates at which on tax under sub-section (1) of the said section 3 shall be levied, namely:-(a)2.20 paise per kilogram of sugarcane purchased for the purpose of the use thereof in the manufacture or production of sugar in a factory; and(b)0-8 paise per kilogram of sugarcane purchased for the purpose of the use thereof in the manufacture or production of Khandsari sugar in a unit.This notification shall come into force on and from the 1st day of September 1990.G.N., F.D., No. SGC. 1061-(ii)-XIII, dated 1st January, 1962 (M.G., Part IV-B, page 67) - In exercise of the powers conferred by sub-section (1) of section 4 of the Maharashtra Purchase Tax on Sugarcane Ordinance, 1961 (Maharashtra Ordinance V of 1961), the Government of Maharashtra hereby appoints the Commissioner of Sales Tax appointed by the State Government under the Bombay Sales Tax Act, 1959 (Bombay LI of 1959), to be the Commissioner of Purchase Tax (Sugarcane), for the whole of the State of Maharashtra.G.N., F.D., No. STA.3080/182/80/ADM-6, dated 3rd November, 1980 (M.G., Part IV-B, page 1080) - In exercise of the powers conferred by sub-section (1) of section 4 of the Maharashtra Purchase Tax on Sugarcane Act, 1962 (Maharashtra IX of 1962) and of all other powers enabling it in that behalf and in supersession of the Government Notification, Finance Department, No. SGC, 1061-(iii)- XIII, dated the 1st January 1962, the Government of Maharashtra hereby-(a)appoints the officers specified in column 2 of the Schedule hereto to assist the Commissioner of Purchase Tax (Sugarcane) in the performance of his functions under the said Act, and give them the designations mentioned against them in column 3 thereof; and(b)directs that officers shall exercise the powers and perform the duties under the said Act within their respective jurisdiction under the Bombay Sales Tax Act, 1959 (Bombay LI of 1959) mentioned against them in column 4 of the said schedule.* Notifications and rules issued under Maharashtra Ordinance No. V of 1961 shall be deemed to have been issued under Maharashtra Act, IX of 1962 (vide 20(2) of Maharashtra IX of 1962]

Schedule

SerialNo. Officers		Designation under the Maharashtra PurchaseTax on Sugarcane Act, 1962	Jurisdiction under the MaharashtraPurchase Tax on Sugarcane Act, 1962
1	2	3	4
1.	Additional Commissioner of Sales Tax, Maharashtra State,Bombay.	Additional Commissioner of Purchase Tax (Sugarcane),Maharashtra State Bombay.	Whole of the State of Maharashtra.
2.	Deputy Commissioner of Sales Tax, Nagpur	Division, Nagpur. Deputy Commissioner of Purchase Tax(Sugarcane) Nagpur Division, Nagpur.	Revenue District of Chandrapur, Bhandara, Nagpur, Buldana,Yavatmal, Amravati, Wardha and Akola.

3.	Deputy Commissioner of Sales Tax, Pune Division, Pune.	Deputy Commissioner of Purchase Tax (Sugarcane) PuneDivision, Pune.	Revenue District of Pune.
4.	Deputy Commissioner of Sales Tax, Kolhapur Division,Kolhapur.	Deputy Commissioner of Purchase Tax (Sugarcane) KolhapurDivision, Kolhapur.	Revenue Districts of Kolhapur, Ratnagiri, Satara Sangli.
5.	Deputy Commissioner of Sales Tax, Nashik Division, Nashik.	Deputy Commissioner of Purchase Tax (Sugarcane) NashikDivision, Nashik	Revenue Districts of Nashik, Jalgaon, Dhule and Ahmadnagar.
6.	Deputy Commissioner of Sales Tax, Aurangabad Division,Aurangabad.	Deputy Commissioner of Purchase Tax (Sugarcane) AurangabadDivision, Aurangabad.	Revenue Districts of Aurangabad, Parbhani, Nanded, Beed,Osmanabad and Solapur.
7.	Assistant Commissioner of Sales Tax (Administration), Thane.	Assistant Commissioner of Purchase Tax (Sugarcane), Thane.	Revenue Districts of Thane and Kulaba.
8.	Assistant Commissioner of Sales Tax (Appeals), Thane.	Assistant Commissioner of Purchase Tax (Sugarcane) (Appeals),Thane.	Revenue Districts of Thane and Kulaba.
9.	Assistant Commissioner of Sales Tax (Administration),Range-I, Nashik Division, Jalgaon.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration), Range-I Nashik Division, Jalgaon.	Revenue District of Jalgaon.
10.	Assistant Commissioner of Sales Tax (Administration),Range-II, Nashik Division, Dhule.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration), Nashik Division, Dhule,	Revenue District of Dhule.
11.	Assistant Commissioner of Sales Tax (Administration),Range-III, Nashik Division, Nashik.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration), Nashik Division, Nashik.	Revenue District of Nashik.
12.	Assistant Commissioner of Sales Tax (Administration),Range-V, Nashik Division, Ahmadnagar.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration), Nashik Division, Ahmadnagar.	Revenue District of Ahmadnagar.
13.	Assistant Commissioner of Sales Tax (Appeal), NashikDivision, Nashik	Assistant Commissioner of Purchase Tax (Sugarcane) (Appeals),Nashik Division, Nashik.	Revenue Districts of Jalgaon, Dhule, Nashik and Ahmadnagar.

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| 14. | Assistant Commissioner of Sales Tax (Administration), Range-V, Pune Division, Pune. | Assistant Commissioner of Purchase Tax (Sugarcane)(Administration), Pune Division, Pune. | Revenue District of Pune. |
| 15. | Assistant Commissioner of Sales Tax (Appeals), II, Pune Division, Pune Assistant Commissioner of Purchase Tax(Sugarcane) (Appeals), I, Pune Division Pune. | | Revenue District of Pune. |
| 16. | Assistant Commissioner of Sales Tax (Administration)-I Kolhapur Division, Kolhapur. | Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)-I, Kolhapur Division, Kolhapur. | Revenue Districts of Kolhapur, Sangameshwar, Ratnagiri, Rajapur, Devgad, Malvan and Sawantwadi Talukas and Lanja, Vengurla, Kudal and Kankawali Tahsils of Ratnagiri. |
| 17. | Assistant Commissioner of Sales Tax (Administration)-VI, Kolhapur Division, Satara. | Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)-VI, Kolhapur Division, Satara. | Revenue Districts of Satara and Dapoli, Khed, Chiplun, Guhagar and Mandangad Talukas of Ratnagiri. |
| 18. | Assistant Commissioner of Sales Tax (Administration)-V, Kolhapur Division, Sangli. | Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)-V, Kolhapur Division, Sangli. | Revenue District of Sanagli. |
| 19. | Assistant Commissioner of Sales Tax (Appeals)-I, Kolhapur Division, Kolhapur. | Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-I, Kolhapur Division, Kolhapur. | Revenue Districts of Kolhapur Satara, Ratnagiri and Sangli. |
| 20. | Assistant Commissioner of Sales Tax (Administration) Nagpur Division, Nagpur. | Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)-I, Nagpur Division, Nagpur. | Revenue Districts of Nagpur and Bhandara. |
| 21. | Assistant Commissioner of Sales Tax (Appeals)-I, Nagpur Division, Nagpur. | Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-I, Nagpur Division, Nagpur. | Revenue Districts of Nagpur and, Bhandara. |
| 22. | | | |

	Assistant Commissioner of Sales Tax (Administration)-III,Nagpur Division, Yavatmal.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)CH Nagpur Division, Yavatmal.	Revenue District of Yavatmal, Wardha and Chandrapur.
23.	Assistant Commissioner of Sales Tax (Administration)-IV,Nagpur Division, Amravati.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)AM Nagpur Division, Nagpur.	Revenue District of Amravati.
24.	Assistant Commissioner of Sales Tax (Administration)-V NagpurDivision, Akola.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)AN Nagpur Division, Akola.	Revenue Districts of Akola and Buldana.
25.	Assistant Commissioner of Sales Tax (Appeals)-II NagpurDivision, Amravati.	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-II Nagpur Division, Amravati.	Revenue Districts of Yavatmal, Wardha, Chandrapur, Amravati,Akola and Buldana.
26.	Assistant Commissioner of Sales Tax (Administration)-I,Aurangabad Division, Aurangabad.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)-I Aurangabad Division, Aurangabad.	Revenue Districts of Aurangabad and Beed.
27.	Assistant Commissioner of Sales Tax (Administration)-II,Aurangabad Division, Nanded.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)N Aurangabad Division, Nanded	Revenue Districts of Nanded, Parbhani and Osmanabad.
28.	Assistant Commissioner of Sales Tax (Appeals)-I, AurangabadDivision, Jalna.	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-I Aurangabad Division, Jalna.	Revenue Districts of Aurangabad, Beed, Nanded, Parbhani,Osmanabad and Solapur.
29.	Assistant Commissioner of Sales Tax (Administration)-II,Aurangabad Division, Solapur.	Assistant Commissioner of Purchase Tax (Sugarcane)(Administration)TI Aurangabad Division, Solapur.	Revenue District of Solapur.
30.	Assistant Commissioner of Sales Tax (Appeals)-II, AurangabadDivision, Solapur.	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-II, Aurangabad Division, Solapur.	Do

31.	Sales Tax Officer, Thane District.	k Purchase Tax Officer (Sugarcane) Thane District, Thane.	The Local area over which the Officer exercise for the timebeing jurisdiction under the Bombay Sales Tax Act, 1959.
32.	Sales Tax Officer, Ratnagiri District.	Purchase Tax Officer (Sugarcane), Ratnagiri District,Ratnagiri.	The local area over which the Officer exercise for the timebeing jurisdiction under the Bombay Sales Tax Act, 1959.
33.	Sales Tax Officer, Ahmednagar District.	Purchase Tax Officer (Sugarcane), Ahmednagar DistrictAhmednagar.	Do
34.	Sales Tax Officer, Aurangabad District.	Purchase Tax Officer (Sugarcane), Aurangabad District.	Do
35.	Sales Tax Officer, Beed District.	Purchase Tax Officer (Sugarcane), Beed District.	Do
36.	Sales Tax Officer, Dhule District.	Purchase Tax Officer (Sugarcane) Dhule District.	Do
37.	Sales Tax Officer, Latur (Osmanabad District).	Purchase Tax Officer (Sugarcane) Latur, District Osmanabad.	Do
38.	Sales Tax Officer, Nashik District.	Purchase tax Officer (Sugarcane) Nashik District.	Do
39.	Sales Tax Officer, Parbhani District.	Purchase Tax Officer (Sugarcane) Parbhani District.	Do
40.	Sales Tax Officer, Pune District.	Purchase Tax Officer (Sugarcane) Pune District.	Do
41.	Sales Tax Officer, Sangli District.	Purchase Tax Officer (Sugarcane) Sangli District.	Do
42.	Sales Tax Officer, Jalgaon District.	Purchase Tax Officer (Sugarcane) Jalgaon District.	The local area over which being jurisdiction under the BombaySales Tax Act, 1959.
43.	Sales Tax Officer, Jalna Circle, Jalna.	Purchase Tax Officer (Sugarcane) Jalna Circle, Jalna.	Do
44.	Sales Tax Officer, Khamgaon, Buldhana District.	Purchase Tax Officer (Sugarcane), Khamgaon,	Do

		Buldhana District.	
45.	Sales Tax Officer, Kolhapur District.	Purchase Tax Officer (Sugarcane), Kolhapur District.	Do
46.	Sales Tax Officer, Nanded District.	Purchase Tax Officer (Sugarcane), Nanded District.	Do
47.	Sales Tax Officer, Satara District.	Purchase Tax Officer (Sugarcane) Satara District.	Do
48.	Sales Tax Officer, Solapur District.	Purchase Tax Officer (Sugarcane) Solapur District.	Do
49.	Sales Tax Officer, Yavatmal District.	Purchase Tax Officer (Sugarcane), Yavatmal District.	Do

G.N., F.D., No. JUR. 1083/57/IV/ADM-6 dated 20th October, 1986 (M.G., Part IV-B, page 1093) - In exercise of the powers conferred by sub-section (1) of section 4 of Maharashtra Purchase Tax on Sugarcane Act, 1962 (Maharashtra IX of 1962) and of all other powers enabling it in that behalf of and in supersession of Government Notification, Finance Department, No. STA.

3080/182/80/ADM-6, dated the 3rd November, 1980, the Government of Maharashtra hereby-(a) appoints the officers specified in column 2 the Schedule hereto to assist the Commissioner of Purchase Tax (Sugarcane) in the Performance of his functions under the said Act, and gives them the designations mentioned against them in column 3 thereof; and (b) directs that the officers so appointed shall exercise the powers and perform the duties under the said Act within their respective jurisdiction under the Bombay Sales Tax Act, 1959 (Bombay LI of 1959) mentioned against them in column 4 of the said Schedule.

Schedule 2

SerialNo.	Officers	Designation under the Maharashtra Purchase Tax on Sugarcane Act, 1962	Jurisdiction under the Maharashtra Purchase Tax on Sugarcane Act, 1962
1	2	3	4
1.	Deputy Commissioner of Sales Tax (ADM)-VI. Bombay City Division, New Bombay.	Deputy Commissioner of Purchase tax (Sugarcane) ADM-VI, Bombay City Division, Bombay.	Limits of Greater Bombay.
2.	Deputy Commissioner of Sales Tax (ADM), Thane Division, Thane.	Deputy Commissioner of Purchase Tax (Sugarcane) Thane Division, Thane.	Revenue Districts of Thane and Raigad.
3.	Deputy Commissioner of Sales Tax (Appeals)-II, Bombay.	Deputy Commissioner of Purchase Tax (Sugarcane) (Appeals)-II, Bombay.	Limits of Greater Bombay, and Revenue District of Pune, Solapur, Kolhapur, Satara,

			Sangli, Ratnagiri and Sindhudurg.
			Revenue Districts of Nagpur, Chandrapur, Gadchiroli, Akola, Amravati, Wardha, Buldhana, Bhandara, Yavatmal, Aurangabad, Nanded, Beed, Parbhani, Osmanabad, Latur, Jalna, Nashik, Dhule, Jalgaon, Ahmadnagar, Thane and Raigad.
4.	Deputy Commissioner of Sales Tax (Appeals), Nagpur.	Deputy Commissioner of Purchase Tax (Sugarcane (Appeals), Nagpur.	
5.	Deputy Commissioner of Sales Tax, Nagpur Division, Nagpur.	S Deputy Commissioner of Purchase Tax (Sugarcane), Nagpur Division, Nagpur.	Revenue Districts of Nagpur, Chandrapur, Gadchiroli, Bhandara, Buldhana, Yavatmal, Amravati, Wardha, and Akola.
6.	Deputy Commissioner of Sales Tax, Pune Division, Pune.	Deputy Commissioner of Purchase Tax (Sugarcane), Pune Division, Pune.	Revenue Districts of Pune and Solapur.
7.	Deputy Commissioner of Sales Tax, Kolhapur Division, Kolhapur.	Deputy Commissioner of Purchase Tax (Sugarcane), Kolhapur, Division, Kolhapur.	Revenue Districts of Kolhapur Ratnagiri, Satara, Sangli, and Sindhudurg.
8.	Deputy Commissioner of Sales Tax, Nashik Division, Nashik.	Deputy Commissioner of Purchase Tax (Sugarcane), Nashik Division, Nashik.	Revenue Districts of Nashik, Dhule, Jalgaon, and Ahmadnagar.
9.	Deputy Commissioner of Sales Tax, Aurangabad Division, Aurangabad.	Deputy Commissioner of Purchase Tax (Sugarcane), Aurangabad Division, Aurangabad.	Revenue Districts of Aurangabad, Pabhani, Nanded, Beed, Osmanabad, Jalna and Latur.
10.	Assistant Commissioner of Sales Tax (ADM.)-I, Thane.	Assistant Commissioner of Purchase Tax (Sugarcane) (ADM)-I, Thane.	Revenue Districts of Thane and Raigad.
11.	Assistant Commissioner of Sales Tax (Adm.)-II, Thane.	Assistant Commissioner of Purchase Tax (Sugarcane) (ADM)-II, Thane.	Revenue Districts of Raigad/ Thane.
12.	Assistant Commissioner of Sales Tax (Assessment), Thane Division, Thane.	Assistant Commissioner of Purchase Tax (Sugarcane) (Assessment), Thane Division, Thane.	Revenue Districts of Thane/ Raigad.
13.	Assistant Commissioner of Sales Tax (Appl.) Thane.	Assistant Commissioner of Purchase Tax (Sugarcane)	Revenue Districts of Thane and Raigad.

- (Appl.)Thane.
14. Assistant Commissioner of Sales Tax (Adm.) Range-I, Nashik Division, Jalgaon. Assistant Commissioner of Purchase Tax (Sugarcane) (Adm.)Range-I, Nashik Division, Jalgaon. Revenue District of Jalgaon.
 15. Assistant Commissioner of Sales Tax (Adm.)- Range-II, Nashik Division, Dhule. Assistant Commissioner of Purchase Tax (Sugarcane) (Adm.)-Range-II, Nashik Division, Dhule. Revenue District of Dhule.
 16. Assistant Commissioner of Sales Tax (Adm.) Range-III, Nashik Division, Nashik. Assistant Commissioner of Purchase Tax (Sugarcane) (Adm.)Range-III, Nashik Division, Nashik. Revenue District of Nashik.
 17. Assistant Commissioner of (Adm.), Range-V, Nashik Division,Ahmadnagar. Assistant Commissioner of Purchase Tax (Sugarcane) Range-V,Nashik Division, Ahmadnagar. Revenue District of Sales Tax Ahmadnagar.
 18. Assistant Commissioner of Sales Tax (Appeals) Nashik Division, Nashik. Assistant Commissioner of Purchase Tax (Sugarcane) (Appeals)Nashik Division, Nashik. Revenue Districts of Nashik, Dhule, Jalgaon and Ahmadnagar.
 19. Assistant Commissioner of Sales Tax (Adm.)-V, Pune Division,Pune. Assistant Commissioner of Purchase Tax (Sugarcane) (Adm.)-V,Pune Division, Pune. Revenue Districts of Pune.
 20. Assistant Commissioner of Sales Tax (Appeals.)-II, Pune Division, Pune. Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals.)-II, Pune Division Pune. Revenue Districts of Pune and Solapur.
 21. Assistant Commissioner of Sales Tax (Assessment.), Pune Division, Pune. Assistant Commissioner of Purchase Tax (Sugarcane) (Asstt.),Pune Division, Pune. Revenue Districts of Pune and Solapur.
 22. Assistant Commissioner of Sales Tax (Adm.)-I, Kolhapur Division, Kolhapur. Assistant Commissioner of Purchase Tax (Sugarcane) (Adm.)-I,Kolhapur Division, Kolhapur. Revenue Districts of Kolhapur, Ratnagiri and Sindhudurg.
 23. Assistant Commissioner of Sales Tax (Adm.)-VI, Kolhapur Division, Satara. Assistant Commissioner of Purchase Tax (Sugarcane) (Adm.)-VI,Kolhapur Division, Satara. Revenue District of Satara.
 24. Revenue District of Sangli.

	Assistant Commissioner of Sales Tax (Adm.)-V, Kolhapur Division, Sangli.	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm.)- V Kolhapur Division, Sangli.	
25.	Assistant Commissioner of Sales Tax (Appeals)-I, Kolhapur Division, Kolhapur.	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-I, Kolhapur Division, Kolhapur.	Revenue Districts of Kolhapur, Satara, Sangli, Ratnagiri and Sindhudurg.
26.	Assistant Commissioner of Sales Tax (Assessment), Kolhapur Division, Kolhapur.	Assistant Commissioner of Purchase Tax (Sugarcane)(Assessment), Kolhapur Division, Kolhapur.	Revenue Districts of Kolhapur, Satara, Sangli, Rantagiri and Sindhudurg.
27.	Assistant Commissioner of Sales Tax (Appeals)-I, Nagpur Division, Nagpur.	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-I, Nagpur Division, Nagpur.	Revenue Districts of Nagpur and Bhandara.
28.	Assistant Commissioner of Sales Tax (Appeals)-I, Nagpur Division, Nagpur.	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-I, Nagpur Division, Nagpur.	Revenue Districts of Nagpur and Bhandara.
29.	Assistant Commissioner of Sales Tax (Assessment), Nagpur Division, Nagpur.	Assistant Commissioner of Purchase Tax (Sugarcane)(Assessment), Nagpur Division, Nagpur.	Revenue Districts of Nagpur, Bhandara Chandrapur, Gadchiroli, Akola, Amravati, Wardha, Buldhana, Yavatmal.
30.	Assistant Commissioner of Sales Tax (Adm)-III, Nagpur Division, Yavatmal.	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-III, Nagpur Division, Yavatmal.	Revenue Districts Of Yavatmal, Wardha, Chandrapur and Gadchiroli.
31.	Assistant Commissioner of Sales Tax (Adm)-IV, Nagpur Division, Amravati	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-IV, Nagpur Division, Amravati.	Revenue District of Amravati.
32.	Assistant Commissioner of Sales Tax (Adm)-V, Nagpur Division, Akola	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-V, Nagpur Division, Akola.	Revenue Districts of Akola and Buldhana.
33.	Assistant Commissioner of Sales Tax (Appeals)-II, Nagpur Division, Amravati	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-II, Nagpur Division, Amravati.	Revenue Districts of Yavatmal, Wardha, Chandrapur, Gadchiroli, Amravati, Akola, Buldhana.

34.	Assistant Commissioner of Sales Tax (Adm)-I, Aurangabad Division, Aurangabad	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-I, Aurangabad Division, Aurangabad.	Revenue Districts of Aurangabad, Beed and Jalna.
35.	Assistant Commissioner of Sales Tax (Adm)-I, Aurangabad Division, Nanded	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-I, Aurangabad Division, Nanded.	Revenue Districts of Nanded, Parbhani, Osmanabad and Latur.
36.	Assistant Commissioner of Sales Tax (Appeals)-I, Aurangabad Division, Jalna.	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-I, Aurangabad Division, Jalna.	Revenue Districts of Aurangabad, Beed, Nanded, Parbhani, Osmanabad, Jalna and Latur.
37.	Assistant Commissioner of Sales Tax (Adm)-VI, Pune Division, Solapur.	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-VI, Pune Division, Solapur.	Revenue District of Solapur.
38.	Assistant Commissioner of Sales Tax (Adm)-VII, Pune Division, Solapur.	Assistant Commissioner of Purchase Tax (Sugarcane) (Adm)-VII, Pune Division, Solapur.	Revenue District of Solapur.
39.	Assistant Commissioner of Sales Tax (Appeals)-III, Pune Division, Solapur.	Assistant Commissioner of Purchase Tax (Sugarcane)(Appeals)-III, Pune Division, Solapur.	Revenue District of Solapur.
40.	Sales Tax Officer, outside the limits of Greater Bombay.	Purchase Tax Officer (Sugarcane)	The local area over which the officer exercises for the time being jurisdiction under the Bombay Sales Tax Act, 1959.

G.N., F.D., No. JUR. 1087/42/ADM-6, dated 27th September, 1989 (M.G., Part IV-B, page 1192) - In exercise of the powers conferred by sub-section (1) of section 4 of the Maharashtra Purchase Tax on Sugarcane Act, 1962 (Maharashtra IX of 1962), and of all other powers enabling it in that behalf the Government of Maharashtra hereby amend Government Notification, Finance Department, No. JUR. 1083/57/IV/ADM-6 dated the 20th October 1986, as under :- In the Schedule of Government or Notification, Finance Department, No JUR.1083/57/IV/ADM- 6, dated 20th October 1986, in column (2) under the heading 'Officer' against the existing of entry No. 27, the word "Appeals" appearing in the bracket should be replaced by word 'Adm' and then the existing entries at Serial Nos. 1 to 40 shall be renumbered as Serial Nos. 2 to 41 respectively and before entry 2 as to renumbered, the following entry shall be inserted as Serial No. 1 namely:-

Schedule 3

SerialNo. Officers		Designation under the MaharashtraPurchase Tax on Sugarcane Act, 1962	Jurisdiction under the MaharashtraPurchase Tax on Sugarcane Act, 1962
1	2	3	4
1.	Additional Commissioner of Sales Tax Maharashtra State,Bombay	Additional Commissioner, Purchase Tax on Sugarcane,Maharashtra State, Bombay.	Whole of Maharashtra State.

G.N., F.D., No. SGC. 1061-(ii)-XIII, dated 17th January, 1962 (M.G., Part IV-B, page 132) - In exercise of the powers conferred by sub-section (1) of section 5 of the Maharashtra Purchase Tax on Sugarcane Ordinance, 1969 (Maharashtra Order V of 1961), the Government of Maharashtra hereby specifies the 1st day of February 1962 to be the date, after which no person shall purchase any sugarcane for the purpose of the use thereof in the manufacture of sugar in a factory, except under and in accordance with the condition of a licence issued by the Commissioner of Purchase Tax, Sugarcane.