

The Maharashtra Village Panchayats (Amendment) and the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules (Repeal) Act, 2017

MAHARASHTRA

India

The Maharashtra Village Panchayats (Amendment) and the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules (Repeal) Act, 2017

Act 11 of 2018

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The Maharashtra Village Panchayats (Amendment) and the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules (Repeal) Act, 2017(Maharashtra Act No. 11 of 2018)(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 16th January 2018)An Act further to amend the Maharashtra Village Panchayats Act and to repeal the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961.Whereas, it is expedient further to amend the Maharashtra Village Panchayats Act and to repeal the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961, for the purposes hereinafter appearing;It is hereby enacted in the Sixty-eighth year of the Republic of India as follows:-

1. Short title and commencement.

(1)this Act may be called the Maharashtra Village Panchayats (Amendment) and the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules (Repeal) Act, 2017.(2)It shall come into force on such date as the State Government may, by Notification in the Official Gazette, appoint.

2. Deletion of section 125 of III of 1959.

- Section 125 of the Maharashtra Village Panchayats Act (hereinafter referred to as "the principal Act") shall be deleted.

3. Amendment of section 176 of III of 1959.

- In section 176 of the principal Act, in sub-section (2), clause (xxvii) shall be deleted.

4. Repeal and saving.

(1)The Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961 shall stand repealed.(2)Notwithstanding deletion of section 125 of the principal Act and repeal of the Maharashtra Village Panchayats (Payment of Lump-sum Contribution by Factories in Lieu of Taxes) Rules, 1961, the agreements entered into or executed in pursuance thereof, shall be valid for a period mentioned in the agreements and shall then expire:Provided that, the tax may be levied and collected separately,-(i)if during the period the agreement is effective, Panchayat imposes any new taxes as per the provisions of the principal Act or rules made thereunder ; or(ii)if the occupier constructs a new building in his premises or makes material alterations in any existing building.