

# The Maharashtra Value Added Tax Act, 2002

MAHARASHTRA

India

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### Act 9 of 2005

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The Maharashtra Value Added Tax Act, 2002 Maharashtra Act No. 9 of 2005 Last Updated 4th November, 2019 [Dated 9th March, 2005 w.e.f. 1st April, 2005] An Act to consolidate and amend the laws relating to the levy and collection of tax on the sale [\*\*\*] [Deleted 'or purchase' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] of certain goods in the State of Maharashtra. Whereas it is expedient to consolidate and amend the laws relating to the levy and collection of tax on the sale [\*\*\*] [Deleted 'or purchase' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] of certain goods in the State of Maharashtra; it is hereby enacted in the Fifty-third Year of the Republic of India as follows:-

## Chapter I Preliminary

### 1. Short title, extent and commencement.

(1) This Act may be called the Maharashtra Value Added Tax Act, 2002. (2) It extends to the whole of the State of Maharashtra. (3) [It shall come into force on 1st of April, 2005.] [Sub-section (3) was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2.]

### 2. Definitions.

- In this Act, unless the context otherwise requires, - [\*\*\*] [Deleted '(1), (2), and (3-a)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] [(3-b) "appointed date for the Maharashtra Goods and services Tax Act" means the date on which the Maharashtra Goods and Services Tax Act, 2017 comes into force;] [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] (4) "business" includes, - (a) any service; (b) any trade, commerce or manufacture; (c) any adventure or concern in the nature of service, trade, commerce or manufacture, whether, or not the engagement in such service, trade, commerce, manufacture, adventure or concern is with a motive to make gain or profit and

whether or not any gain or profit accrues from such service, trade, commerce, manufacture, adventure or concern. Explanation. - For the purpose of this clause, -[\*\*\*] [Deleted '(i)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](ii) any transaction of sale or purchase of capital assets pertaining to such service, trade, commerce, manufacture, adventure or concern shall be deemed to be a transaction comprised in business; (iii) sale or purchase of any goods, the price of which would be credited or, as the case may be, debited to the profit and loss account of the business under the double entry system of accounting shall be deemed to be transactions comprised in business; (iv) any transaction in connection with the commencement or closure of business shall be deemed to be a transaction comprised in business; (5) "capital asset" shall have the same meaning as assigned to it, from time to time, in the Income Tax Act, 1961 (43 of 1961), but the said expression shall not include jewellery held for personal use or property not connected with the business; (6) "Commissioner" means the person appointed to be the Commissioner of Sales Tax for the purposes of this Act; [\*\*\*] [Deleted '(7)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](8) "dealer" means any person who, for the purposes of or consequential to his engagement in or, in connection with or incidental to or in the course of, his business buys or sells, goods in the State whether for commission, remuneration or otherwise and includes, - (a) a factor, broker, commission agent, del-credere agent or any other mercantile agent, by whatever name called, who for the purposes of or consequential to his engagement in or [in connection with or incidental to or] [These words were inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(1)(a).] In the course of the business, buys or sells any goods on behalf of any principal or principals whether disclosed or not; (b) [an auctioneer who sells or auctions goods whether acting as an agent or otherwise or, who organises the sale of goods or conducts the auction of goods whether or not he has the authority to sell the goods] [This portion substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(1)(b).] belonging to any principal whether disclosed or not and whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal; (c) a non-resident dealer or as the case may be, an agent, residing in the State of a non-resident dealer, who buys or sells goods in the State for the purposes of or consequential to his [engagement in or in connection with or incidental to or in the course of, the business] [These words were inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(1)(c).]; (d) any society, club or other association of persons which buys goods from, or sells goods to, its members; Explanation. - For the purposes of this clause, each of the following persons, bodies and entities who [sell any goods] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(1)(d)(i).] whether by auction or otherwise, directly or through an agent for cash, or for deferred payment, or for any other valuable consideration, shall, notwithstanding anything contained in clause (4) or any other provision of this Act, be deemed to be a dealer, namely: - (i) Customs Department of the Government of India administering the Customs Act, 1962; (52 of 1962) (ii) Departments of Union Government and any Department of any State Government; (iii) Local authorities; (iv) Port Trusts; [(iv-a) Public Charitable Trust;] [Clause (iv-a) inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(1)(d)(ii).] (v) Railway Administration as defined under the Indian Railways Act, 1989 (24 of 1989) and Konkan Railway Corporation Limited; (vi) Incorporated or unincorporated societies, clubs or other associations of persons; (vii) Insurance and Financial Corporations, institutions or companies and Banks included in the Second Schedule to the Reserve Bank of India Act, 1934; (II of 1934) (viii) Maharashtra State Road Transport Corporation constituted under the Road Transport Corporation Act, 1950; (LXIV of

1950)(ix)Shipping and construction companies, Air Transport Companies, Airlines and advertising agencies;(x)any other corporation, company, body or authority owned or constituted by, or subject to administrative control, of the Central Government, any State Government or any local authority:[\* \* \*] [Proviso deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005).][\*\*\*] [Deleted 'Exception I' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.][\*\*\*] [Deleted 'Exception II' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.][\*\*\*] [Deleted 'Exception III' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.][\*\*\*] [Deleted '(9)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](10)[ "document" includes electronic record as defined in the Information Technology Act, 2002 (16 of 2002);] [Clause (10) substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(2)](11)"earlier law" means any of the following laws, that is to say, -(i)The Bombay Sales of Motor Spirit Taxation Act, 1958 (Bombay LXVI of 1958)(ii)The Bombay Sales Tax Act, 1959, (Bombay LI of 1959)(iii)[\* \* \*] [Sub-clause (iii) deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(3).](iv)The Maharashtra Sales Tax on the Transfer of the Right to use any goods for any Purpose Act, 1985 (Maharashtra XVIII of 1985), and(v)The Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989 (Maharashtra XXXVI of 1989),each of them as amended, from time to time, and includes enactments which have validated anything done or omitted to be done under any of the abovementioned laws;(12)[ "goods" means petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption;] [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](13)"importer" means a dealer who brings any goods into the State or to whom any goods are dispatched from any place outside the State;(14)"legal representative" shall have the meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908 (V of 1908);[(14-A) "Maharashtra Goods and Services Tax Act" means the Maharashtra Goods and Service Tax Act, 2017 (Maharashtra of 2017).] [Inserted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](15)"manufacture", with all its grammatical variations and cognate expressions includes producing, making, extracting, altering, ornamenting, finishing or otherwise processing, treating or adapting any goods;(15A)[ "motor spirit" means,- [Clause (15A) was inserted by Maharashtra 8 of 2012, Section 18(1). (w.r.e.f 1-4-2005).](a)High Speed Diesel Oil;(b)Aviation Turbine Fuel (Duty paid);(c)Aviation Turbine Fuel (Bonded);(d)Aviation Gasoline (Duty paid);(e)Aviation Gasoline (Bonded);(f)Petrol,[and] any other product as the State Government may, from time to time, notify in the Official Gazette;](16)"non-resident dealer" means a dealer who effects purchases or sales of any goods in the State, but who has no fixed place of business [\* \* \*] [The words 'or residence' deleted by Maharashtra 25 of 2007, Section 6, (w.e.f. 15-8-2007).] in the State;(17)person includes an individual, any State Government, the Central Government, any company or society or club or association or body of individuals whether incorporated or not, and also a Hindu Undivided Family, a firm and a local authority and every artificial juridical person not falling within any of the preceding descriptions;[\*\*\*] [Deleted '(17A)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](18)"place of business" includes a warehouse, godown or other place where a dealer stores his goods and any place where the dealer keeps his-books of accounts;(19)"prescribed" means prescribed by the rules or by any notification;(20)"purchase price" means the amount of valuable consideration paid or payable by a person for any purchase made including any sum charged for anything done by the seller in respect of the goods at the time of or before delivery thereof, other than the cost of insurance for transit or of installation, when such cost is separately charged.[\*\*\*]

[Deleted 'Explanation I' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]Explanation II. - Purchase price shall not include tax paid or payable by a person in respect of such purchase.Explanation III. - Purchase price shall include the amount paid by the purchaser by way of deposit whether refundable or not which has been paid whether by way of a separate agreement or not, in connection with or incidental or ancillary to, the said purchase of goods;Explanation IV. - [\* \* \*] [[Explanation IV deleted by Maharashtra 19 of 2007, (w.e.f 1-7 007). Deleted Explanation was as under:-The amount of valuable consideration paid or payable by a dealer for the purchase of drugs specified in entry 29 of Schedule C shall be the maximum retail price printed on the package containing the drugs;];(21)"registered dealer" means a dealer registered under this Act;(22)"resale" means a sale of purchased goods-(i)in the same form in which they were purchased, or(ii)without doing anything to them which amounts to, or results in, a manufacture, and the word "resell" shall be construed accordingly;(23)"rules" means the rules made under this Act;(24)"sale" means a sale of goods made within the State for cash or deferred payment or other valuable consideration, but does not include a mortgage, hypothecation, charge or pledge; and the words "sell", "buy" and "purchase", with all their grammatical variations and cognate expressions, shall be construed accordingly;Explanation. - For the purposes of this clause,-(a)a sale within the State includes a sale determined to be inside the State in accordance with the principles formulated in section 4 of the Central Sales Tax Act, 1956 (74 of 1956);(b)(i)the transfer of property in any goods, otherwise than in pursuance of a contract, for cash, deferred payment or other valuable consideration;(ii)the transfer of property in goods (whether as goods or in some other form) involved in the execution of a [ [works contract including] [This portion is substituted for the words 'works contract' by Maharashtra 32 of 2006, (w.e.f. 20-6-2006).], an agreement for carrying out for cash, deferred payment or other valuable consideration, the building, construction, manufacture, processing, fabrication, erection, installation, fitting out, improvement, modification, repair or commissioning of any movable or immovable property];(iii)a delivery of goods on hire-purchase or any system of payment by instalments;(iv)the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;(v)the supply of goods by any association or body of persons incorporated or not, to a member thereof for cash, deferred payment or other valuable consideration;(vi)the supply, by way of or as part of any service or in any other manner whatsoever, [of alcoholic liquor for human consumption] [Substituted 'of goods, being food or any other article for human consumption or any drink (whether or not intoxicating),' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] where such supply or service is made or given for cash, deferred payment or other valuable consideration;(vii)[\* \* \*] [Paragraph (vii) deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(4).],(25)"sale price" means the amount of valuable consideration paid or payable to a dealer for any sale made including any sum charged for anything done by the seller in respect of the goods at the time of or before delivery thereof, other than the cost of insurance for transit or of installation, when such cost is separately charged.[\*\*\*] [Deleted 'Explanation I' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]Explanation II. - Sale price shall not include tax paid or payable to a [seller] [These words were substituted by Maharashtra 14 of 2005,(w.e.f 1-4-2005) Section 2(4).] in respect of such sale.Explanation III. - Sale price shall include the amount received by the seller by way of deposit, whether refundable or not, which has been received whether by way of a separate agreement or not, in connection with or incidental or ancillary to, the said sale of goods;Explanation IV. - [\* \* \*] [[Explanation IV deleted by Maharashtra 19 of 2007, (w.e.f 1-7 2007). Deleted Explanation was as

under: The amount of valuable consideration paid or payable to a dealer for the sale of Drugs specified in entry 29 in Schedule C shall be the maximum retail price printed on the package containing the Drugs.]](26)"Schedule" means the Schedule appended to this Act;[\*\*\*] [Deleted '(27)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](28)"the State" means the State of Maharashtra;(29)"tax" means a [sales tax [These words were substituted for the words 'sales Tax leviable' by Maharashtra 8 of 2012, Section 18(3), (w.e.f 1-5-2012).] [\*\*\*] [Deleted 'or purchase tax leviable or as the case may be,' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] payable, under this Act and includes any amount payable by way of composition;(30)"tax-free goods" means goods against which the rate of sales tax is shown to be NIL in the Schedule and "taxable goods" means goods other than tax free goods;(31)"Tribunal" means the Maharashtra Sales Tax Tribunal constituted under section 11;(32)"turnover of purchases" means the aggregate of the amounts of purchase price paid and payable by a dealer in respect of any purchase of goods made by him during a given period, after deducting the amount of, -(a) purchase price, if any, refunded to the dealer by the seller in respect of any goods purchased from the seller and returned to him within the prescribed period; and (b) deposit, if any, refunded in the prescribed period to the dealer by the seller, in respect of any goods purchased by the dealer.[\*\*\*] [Deleted 'Explanation I' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] Explanation II. - [\* \* \*] [Explanation II deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(7).](33)"turnover of sales" means the aggregate of the amounts of sale price received and receivable by a dealer in respect of any sale of goods made during a given period after deducting the amount of -(a) sale price, if any, refunded by the seller, to a purchaser, in respect of any goods purchased and returned by the purchaser within the prescribed period; and (b) deposit, if any, refunded in the prescribed period, by the seller to a purchaser in respect of any goods sold by the dealer.[\*\*\*] [Deleted 'Explanation I' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] Explanation II. - [\* \* \*] [Explanation II deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(8)] Explanation III. - Where the registration certificate is cancelled, the amounts of sale price in respect of sales made before the date of the cancellation order, received or receivable after such date, shall be included in the turnover of sales during a given period;(34)"vehicle" [means] [This word was substituted for the word 'includes' by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 2(9).] a goods carriage as defined in the Motor Vehicles Act, 1988 (59 of 1988); and (35)"year" means the financial year.

## Chapter II

## Incidence and Levy of Tax

### 3. Incidence of Tax.

- [\*\*\*] [Deleted '(1)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](2)A dealer [whose turnover of all sales of goods] [Substituted 'to whom sub-section (1) does not apply and whose turnover either of all sales or, as the case may be, purchases made,' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] during the year commencing on the appointed day or any year subsequent thereto, first exceeds the relevant limit, specified in sub-section (4), shall, until such liability ceases under subsection (3), be liable to pay tax under this Act with effect from the 1st day of April of the said respective year: Provided that, a dealer shall not be liable to pay tax in respect of [such sales]

[These words were substituted for the words 'such sales' by Maharashtra 8 of 2012, Section 19(1)(b)(i), (w.e.f. 1-5-2012).]][\*] **[Deleted 'and purchases' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] as take place during the period commencing on the 1st day of April of the said respective year upto the time when his [turnover of sales] [These words were substituted for the words 'turnover of sales' by Maharashtra 8 of 2012, Section 19(1)(b)(1i), (w.e.f. 1-5-2012).] [\*] [Deleted 'or turnover of purchases' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]][\* \* \*] [These words deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 3.], as computed from the 1st day of April of the said respective year, does not exceed the relevant limit applicable to him under sub-section (4).(3)Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, other than tax already levied or leviable, shall remain ceased until his [turnover of sales [\*\*\*] [These words were substituted for the words 'turnover of sales' by Maharashtra 8 of 2012, Section 19(2), (w.e.f.1-5-2012).]] [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 3(3)(5).] again first exceeds the relevant limit specified in sub-section (4) or, as the case may be, until he becomes liable to pay tax under [sub-section] [This words substituted for the word, bracket and figure 'sub-section (7)', by Maharashtra 32 of 2006, Section 38, (w.e.f. 20-6-2006).] (8) or (9)(4)For the purposes of this section, the limits of [turnover] [These words were substituted for the words 'turnover of sales' by Maharashtra 8 of 2012, Section 19(3), (w.e.f. 1-5-2012).] shall be as follows:-**

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| <p>(a) Limit of[turnover] [These words were substituted for the words 'turnover of sales' by Maharashtra 8 of 2012, section 19(3), (w.e.f. 1-5-2012).]Rs. 1,00,000<br/>—</p> | <p>In the case of a dealer, who is an importer, andthe value of taxable goods sold or purchased by him during theyear is not less than Rs. 10,000.</p> |
| <p>(b) [Limit of[turnover] [These words, letter and figures were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), section 3(4).]Rs. 5,00,000] —</p>                  | <p>In any other case, where the value of taxablegoods sold or purchased by him during the years is not less thanrs. 10,000.</p>                        |

(5)For the purpose of calculating the limit of [turnover of sales] [These words were substituted for the word 'turnover' by Maharashtra 32 of 2006, (w.e.f. 20-6-2006), Section 38.] for liability to tax, -(a)[ except as otherwise expressly provided, the turnover of all sales shall be taken, whether such sales are of taxable goods of not] [[Clause (a) substituted by Maharashtra 32 of 2006, section 38, (w.e.f. 20-6-2006).Prior to its substitution read as under:(a)except as otherwise expressly provided, the turnover of all sales or, as the case may be, the turnover of all purchases shall be taken, whether such sales or purchases are of taxable goods or not;.]];(b)the [turnover of sales] [These words were substituted for the word 'turnover' by Maharashtra 32 of 2006, (w.e.f. 20-6-2006), Section 38.] shall include all sales [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 3(3)(5).] made by the dealer on his own account, and also on behalf of his principals whether disclosed or not;(c)in the case of an auctioneer, in addition to the [turnover of sales] [These words were substituted for the word 'turnover' by Maharashtra 32 of 2006, (w.e.f. 20-6-2006), Section 38.], if any, referred to in clauses (a) and (b), the [turnover of sales] [These words were substituted for the word 'turnover' by Maharashtra 32 of 2006, (w.e.f. 20-6-2006), Section 38.] shall also include the price of the goods auctioned by him for his principal, whether the offer of the

intending purchaser is accepted by him or by the principal or a nominee of the principal, if the price of such goods is received by him on behalf of his principal;(d)in the case of an agent of a non-resident dealer, in addition to the [turnover of sales] [These words were substituted for the word 'turnover' by Maharashtra 32 of 2006, (w.e.f. 20-6-2006), Section 38.], if any, referred to in clause (a), (b) or (c), the [turnover of sales] [These words were substituted for the word 'turnover' by Maharashtra 32 of 2006, (w.e.f. 20-6-2006), Section 38.] shall also include the sales [ \* \* \* ] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 3(3)(5).] of the non-resident dealer effected in the State.[\*\*\*] [Deleted '(5A)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](6)Notwithstanding anything contained in any contract or any law for the time being in force, but subject to the provisions of this Act, any person covered by [sub-clause (a), (b) or (c)] [These words, brackets and letters were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 3(6).] of clause (8) of section 2 shall be liable to pay tax under this Act, whether or not the principal is a dealer and whether or not such principal is liable to pay tax under this Act and whether or not the principals are disclosed.(7)[ \* \* \* ] [[Sub-section (7) deleted by Maharashtra 32 of 2006, Section 38(4), (w.e.f. 20-6-2006).Prior to its substitution read as under:(7)Any person who at any time after the appointed day becomes liable to pay tax under the Central Sales Tax Act, 1956 (74 of 1956), but who is not liable to pay tax under the other provisions of this section shall be liable to pay tax on the sales and purchases effected by him on and from the day on which he becomes so liable to pay tax under the Central Sales Tax Act, 1956 (74 of 1956), and accordingly nothing contained in the proviso to sub-section (2) shall apply to him in any year.]].(8)Where a dealer liable to pay tax under this Act is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or subsection (4) of section 44, then such person shall, notwithstanding anything contained in this section, be liable to pay tax on the sales [\*\*\*] [Deleted 'or purchases' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] of goods effected by him on and after the date of such succession and accordingly nothing contained in the proviso to sub-section (2) shall apply to him in any year.(9)Any person who is not liable to pay tax under the foregoing provisions of this section but has been voluntarily registered under the provisions of this Act shall be liable to pay tax from the date of effect of the certificate of registration duly granted to him and accordingly nothing contained in the proviso to sub-section (2) shall apply to him in any year.

#### **4. Taxes Payable.**

- Subject to the provisions of this Act and rules, there shall be paid by every dealer or, as the case may be, every person, who is liable to pay tax under this Act, the tax or taxes leviable in accordance with the provisions of this Act and rules.

#### **5. [ Tax not leviable on certain goods. [Section 5 substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 4.]**

- Subject to the other provisions of this Act, and the conditions or exceptions, if any, set out against each of the goods specified in column (3) of the Schedule A, no tax shall be payable on the sales of any goods specified in column (2) of that Schedule.]

## **6. [ Levy of sales tax on the goods specified in the Schedules. [Section 6 substituted by Maharashtra 14 of 2005 (w.e.f. 1 4-2005), Section 5.]**

- [(1) There shall be levied a sales tax on the turnover of sales of goods, specified in column (2) in SCHEDULE B at the rates set out against each of them in column (3) of the said Schedule.](2)[ Notwithstanding anything contained in sub-section (1), there shall be levied a sales tax, in addition to the sales tax leviable under sub-section (1), on the sales of any motor spirits specified in [Schedule B] [Sub-section (2) was added and shall be deemed to have been added w.e.f. 1st April, 2005 by Maharashtra Act. No. 22 of 2009 dated 16-12-2009, Section 2.] at such rate per litre, if any, as may be set out from time to time against each of the motor spirits, in column (3) of the said Schedule.][6A, 6B and 7. [Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]\*\*\*]

6A. [ Purchase tax payable on purchases of Cotton. [Section 6A was inserted by Maharashtra 8 of 2012, Section 20(1).]- (1) There shall be levied a purchase tax on the turnover of purchases of cotton purchased, directly or through a commission agent, from a person who is not a dealer or a dealer who is not a registered dealer, if,-(a) the cotton so purchased are dispatched outside the State, to any place within India, not by reason of sale, to his own place of business or of his agent; or(b) the cotton so purchased are used in the manufacture of -(i) tax free goods; or(ii) taxable goods, and the goods so manufactured are dispatched outside the State, to any place within India, not by reason of sale, to his own place of business or his agent.(2) The rate of purchase tax shall be equal to the rate of sales tax set out against the aforesaid goods in Schedule C.]6B. [ Purchase tax payable on purchases of all oilseeds. [Section 6B was inserted by Maharashtra 8 of 2012, Section 20(2), (w.e.f. 1-5-2012).]- (1) There shall be levied a purchase tax on the turnover of purchases of oilseeds purchased, directly or through a commission agent, from a person who is not a dealer or a dealer who is not a registered dealer, if,-(a) the Oilseeds so purchased are dispatched outside the State, to any place within India, not by reason of sale, to his own place of business or of his agent; or(b) the Oilseeds so purchased are used in the manufacture of -(i) tax free goods; or(ii) taxable goods, and the goods so manufactured are dispatched outside the State, to any place within India, not by reason of sale, to his own place of business or of his agent.(2) The rate of purchase tax shall be equal to the rate of sales tax set out against the aforesaid goods in Schedule C.]7. [ Rate of tax on packing materials. [Section 7 was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 6.]- Where any goods are sold and such goods are packed in any material, the tax shall be leviable under section 6 on the sales of such packing material, whether such materials are separately charged for or not, at the same rate of tax, if any, at which tax is payable on the sales of the goods so packed.]

## **8. Certain sales and purchases not to be liable to tax.**

(1)Nothing in this Act or the rules or the notifications shall be deemed to impose or authorise the imposition of a tax or deduction of tax at source on any sale or purchase of any goods, where such sale or purchase takes 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 of the goods out of such territory; or(b)in the course of inter-State trade or commerce,and the provisions of this Act and the said rules and notifications shall be read and construed accordingly.Explanation.- For the purpose of this section, whether a sale or 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 of the goods 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 sections 3, 4 and 5 of the Central Sales Tax Act, 1956 (74 of 1956);(2)In accordance with the notification issued by the Central Government in exercise of its powers under section 3 of the Foreign Aircraft (Exemption from Taxes and Duties on Fuel) Act, 2002, (36 of 2002) no tax shall be levied on the sales of fuel [\*\*\*] [Deleted 'and lubricants' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] which are filled into receptacles forming part of any aircraft registered in a country other than India, if-(a)the said country is a party to the Convention on International and Civil Aviation, 1944; and(b)the said country has entered into an Air Services agreement with India; and(c)the aircraft is operating on a scheduled or non-scheduled service to or from India.(3)[ The State Government may, by general or special order, published in the [Official Gazette] [Sub-section (3) was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 7(1).], and subject to such conditions and restrictions as may be specified in the said order, exempt from payment of tax any class or classes of sales of goods made by any unit in the Special Economic Zone, a [developer or co-developer] [These words were substituted for the word 'developer' by Maharashtra 8 of 2012, Section 21(1)(a), (w.e.f. 1-5-2012).] of the Special Economic Zone, any [export oriented unit] [These words were substituted for the words 'hundred per cent export-oriented unit' by Maharashtra 25 of 2007, Section 7(1), (w.e.f. 15-8-2007).], any unit in the Software Technology Park or any unit in the Electronic Hardware Technology Park.Explanation.- For the purposes of this sub-section,-(a)"a unit in the Special Economic Zone" means a unit,-(i)situated in a zone which is declared as Special Economic Zone by the Central Government or, as the case may be, the State Government, and(ii)which has been certified by the Commissioner;(b)"a unit in the Software Technology Park" means a unit,-(i)set up in accordance with the Software Technology Park Scheme notified by the Government of India in the Ministry of Commerce and Industry, and(ii)which has been certified by the Commissioner;(c)"a unit in the Electronic Hardware Technology Park" means a unit,-(i)set up in accordance with the Electronic Hardware Technology Park Scheme notified by the Government of India in the Ministry of Commerce and Industry, and(ii)which has been certified by the Commissioner;(d)"a [export oriented unit] [These words were substituted for the words 'hundred per cent export-oriented unit' by Maharashtra 25 of 2007, Section 7(1), (w.e.f. 15-8-2007).]" means a unit,-(i)which has been approved as a [export oriented unit] [These words were substituted for the words 'hundred per cent export-oriented unit' by Maharashtra 25 of 2007, Section 7(1), (w.e.f. 15-8-2007).]" by the Board appointed in this behalf by the Central Government in exercise of the power conferred by section 14 of the Industries (Development and Regulation) Act, 1951 and the rules made thereunder, and(ii)which has been certified by the Commissioner.](e)[ a developer of the Special Economic Zone means, a person.- [[Clause (e) and (e-a) were substituted for the clause (e) by Maharashtra 8 of 2012, section 21(1)(b), (w.e.f. 1-5-2012). Prior to substitution read as under;(e)a developer of the Special Economic Zone means a developer,(i)undertaking development, repairs, maintenance and improvement of the Special Economic Zone, and(i)or a body of persons, company, firm or Government undertaking, who develops, builds, designs, organizes, promotes, finances, or transfers by way of sale or lease, operates or maintains whole or a part of the infrastructure in the Special Economic Zone, and(ii)who has been certified by the Commissioner;(ii)who has been certified by the Commissioner;]](e-a) a Co-developer means a person.-(i)who has entered into an agreement with the Developer to develop, build, design, organize, promote, finance, or transfer by way of sale or lease, operate or maintain whole or a part of the infrastructure in the Special Economic Zone,

and(ii)who has been certified by the Commissioner;] ,(f)[ a unit includes an establishment situated within the Special Economic Zone.] [Clauses (f) added by Maharashtra 32 of 2006, Section 39(e), (w.e.f. 20-6-2006).](3A)[ The State Government may, by general or special order, published in the Official Gazette, and subject to such conditions, exceptions and restrictions as may be specified in the said order, exempt from payment of tax any class or classes of sales of goods made by any registered dealer to any class of dealers specified in the Import and Export Policy notified from time to time, by the Government of India.(3B)The State Government may, by general or special order, published in the Official Gazette, and subject to such conditions, exceptions and restrictions, as may be specified in the said order, exempt fully or partly, from payment of tax any class or classes of sales of goods made by,-(a)any registered dealer to the Canteen Stores Department or the Indian Naval Canteen Services,(b)the Canteen Stores Department or the Indian Naval Canteen Services to the unit run canteens or members of the armed forces,(c)the unit run canteens to the members of the armed forces.][Explanation.- For the purposes of this sub-section, "members of the armed forces" includes ex-servicemen and families of the deceased personnel of the armed forces.] [Explanation added by Maharashtra 25 of 2007 Section 7(2), (w.e.f 20 6-2006).][\*\*\*] [Deleted '(3C) and (3D)' by Maharashtra ACT No. 42 of 2017, dated 29.5.2017.](4)[ The State Government may by general or special order published in the [Official Gazette] [Sub-section (4) substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 7(2).], and subject to such conditions and restrictions as may be specified in the order, provide for exemption from payment of the whole of tax in respect of any class or classes of sales of goods effected by a unit holding a Certificate of Entitlement as defined under section 88 to whom incentives are granted under any Package Scheme of Incentives, by way of exemption from payment of tax.] [Sub-section (3A) and (3B) added by Maharashtra 32 of 2006, Section 39(b), (w.e.f 20-6-2006).](5)[ The State Government may, by general or special order, published in the Official Gazette, and subject to such conditions and restrictions, if any, as may be specified in the said order, exempt fully or partly, from payment of tax, any sales or classes of sales of goods made by any registered dealer to,-(a)the State Government,(b)the Central Government,(c)a generating company, as defined in the Electricity Act, 2003 (36 of 2003), for use in generation of electricity,(d)a registered dealer, holding a licence for transmission under the Electricity Act, 2003, for use in transmission of electricity,(e)a registered dealer, holding a licence for distribution of electricity under the Electricity Act, 2003, for use in distribution of electricity,(f)the Mahanagar Telephone Nigam Limited,(g)the Bharat Sanchar Nigam Limited,](h)[ any telephone service provider, holding a licence granted under the Indian Telegraph Act, 1885 and the Indian Wireless Telegraphy Act, 1933, (17 of 1933) to establish, install, operate and maintain,- [[Sub-clause (h) substituted by Maharashtra 25 of 2007, Section 7(4), (w.e.f. 15-8-2007). Deleted sub-clause (h) was as under -(h)any telephone service provider, holding a licence granted under the Indian Telegraph Act, 1885 and the Indian Wireless Telegraphy Act, 1933, to establish, maintain and operate telephone services upto subscribers terminal connection.]](a)telephone service upto subscribers terminal connections, or(b)national long distance service network, or(c)international long distance service network;(i)Telecom Infrastructure provider who has been granted registration certificate by the Department of Telecommunications, as Infrastructure Provider Category-I(IP-I).]

## 9. Amendment of Schedule.

(1)The State Government may, from time to time, by notification in the Official Gazette, -(a)amend the Schedule by adding or modifying or deleting any entry therein and thereupon the Schedule shall stand amended accordingly for the purpose of levy of tax;(b)provide for reducing or enhancing the rates of tax or for specifying the rates of tax where NIL rates are specified, and thereupon the Schedule shall stand amended for the purposes of this Act:[\* \* \*] [This proviso was deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 8(1)(i).][\* \* \*] [[Proviso was deleted by Maharashtra Act 7 of 2010 (w.e.f. 18-2-2010), Section 2. Prior to deletion the 'Proviso' was read as under'Provided that, no notification which provides for enhancement of rate of tax shall be issued after the expiry of the period of two years from the appointed day and not more than one such notification shall be issued within such period.']](2)The provisions contained in [sub-section (6)] [The word, brackets and figure were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 8(2).] of section 83 regarding rules made by the State Government shall apply mutatis mutandis to any notification issued under sub-section (1) as they apply to the rules made by the State Government.

## Chapter III

## Sales Tax Authorities and Tribunal

### 10. Sales Tax Authorities.

(1)For carrying out the purposes of this Act, the State Government shall appoint an officer to be called the Commissioner of Sales Tax.(2)Likewise, the [State Government may appoint a Special Commissioner and] [These words were substituted for the words 'State Government may appoint' by the Maharashtra 8 of 2012, Section 22(1), (w.e.f. 1-5-2012).] such number of Additional Commissioners of Sales Tax, and such number of, -(a)Joint Commissioners,(b)Senior Deputy Commissioners,(c)Deputy Commissioners,(d)Assistant Commissioners,(e)Sales Tax Officers, and(f)other officers and persons, and give them such designations, as the Government deems necessary.[Provided that, the officers appointed under the Maharashtra Goods and Services Tax Act, 2017 shall be deemed to be the officers appointed under the provisions of this Act.] [Inserted by Maharashtra Act No. 14 of 2019, dated 9.7.2019.](3)The Commissioner shall have jurisdiction over the whole of the State [\* \* \*] [This portion was deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 9.] all other officers shall have jurisdiction over the whole of the State or over such local areas as the Commissioner may, by notification in the Official Gazette, specify.(4)The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, [a Special Commissioner of Sales Tax and the Additional Commissioner] [These words were substituted for the words 'and the Additional Commissioner' by the Maharashtra 8 of 2012, Section 22(2), (w.e.f. 1-5-2012).] or Additional Commissioners of Sales Tax, if any be appointed, shall, save as [otherwise directed by the Commissioner] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 9(2).] by notification in the Official Gazette, have and exercise, within his or their jurisdiction, all the powers and perform all the duties, conferred or imposed on the Commissioner, by or under this

Act.(5)A Joint Commissioner shall, save as otherwise directed by the Commissioner by notification in the Official Gazette, have and exercise, in the area within his jurisdiction, all the powers, and shall perform all the duties, conferred or imposed on the Commissioner, by or under this Act.(6)Senior Deputy Commissioners, Deputy Commissioners, Assistant Commissioners, Sales Tax Officers, other officers and persons 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, subject to such conditions and restrictions as he may, by general or special order impose, delegate to them either generally, or as respects any particular matter or class of matters by an order notified in the Official Gazette.(7)The State Government may, subject to such restrictions and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being the powers of the appointment [of a Special Commissioner or Additional Commissioner] [These words were substituted for the words 'of Additional Commissioner' by the Maharashtra 8 of 2012, Section 22(3), (w.e.f. 1-5-2012).] or Joint Commissioner) conferred on the Government by sub-section (2).(8)No person shall be entitled to call in question in any proceeding, any exercise of power including the territorial jurisdiction of any officer or person appointed under sub-section (2), after the expiry of the period of thirty days from the date of receipt by such person of any communication, intimation, order or notice under this Act or under any earlier law, issued by such officer or person. If within the period aforesaid, an application in writing in the prescribed form raising an objection as to such exercise of power by or the jurisdiction of any such officer or person is made to such officer or person, he shall refer the question to the Commissioner, who shall, after giving the applicant a reasonable opportunity of being heard, make an order determining the question. The order made by the Commissioner shall be final.(9)All officers and persons appointed under sub-section (2) shall be subordinate to the Commissioner; and the subordination of officers other than the Commissioner, and of persons, amongst themselves shall be such as may be prescribed.(10)The Commissioner may, from time to time, issue such instructions and directions as he may deem fit to the authorities and officers subordinate to him for carrying out the purposes of this Act, and such authorities and officers shall observe and follow such instructions and directions of the Commissioner:Provided that, no such instructions or directions shall be issued, -(i)so as to require any authority to pass a particular order or to dispose of a particular case in a particular manner; or(ii)so as to interfere with the discretion of the appellate authorities in any particular case:Provided further that, if the Commissioner is of the opinion that it is necessary in the public interest so to do, he may cause such instructions and directions to be published and circulated for general information.

## 11. Tribunal.

(1)There shall be a Tribunal to be called "the Maharashtra Sales Tax Tribunal". The Tribunal shall consist of such number of members appointed by the State Government as the Government may, from time to time, consider necessary for the proper discharge of the functions conferred on the Tribunal by or under this Act.(2)The State Government shall appoint one of the members of the Tribunal to be the President thereof on the basis of his seniority in the Judicial Service.(3)[ Every member of the Tribunal shall be a person, who, -(i)is or has been, a Judge of the High Court, or(ii)is or has been, a District Judge, or(iii)is qualified for appointment as a District Judge, and has held Judicial Office for not less than ten years, or(iv)(a)has, for a continuous period of not less than two

years held office, not below the rank of Joint Commissioner of Sales Tax or, as the case may be, Joint Commissioner of State Tax and has dealt with quasi-judicial proceedings, or (b) is retired and has before his retirement held office not below the rank of Joint Commissioner of Sales Tax or, as the case may be, Joint Commissioner of State Tax and had before his retirement dealt with quasi-judicial proceedings, or (c) is retired and before his retirement has held office as member of the Tribunal.

**Explanation.** - For the purposes of this sub-section, quasi-judicial proceedings shall include assessment, audit or appeal proceedings.

**(3-A)** (a) The members, specified in clause (i), (ii) or (iii) shall be appointed or re-appointed by the State Government after consultation with the High Court of Judicature at Bombay. (b) The member, specified in clause (iv), shall be appointed or re-appointed by the State Government on the recommendations of a Selection Committee, constituted in the prescribed manner.

**(3-B)** The terms of office of the member of the Tribunal shall be such as may be prescribed. The member shall hold office for such period, as may be prescribed or as the State Government may, by special order in his case, specify.] [Substituted by Maharashtra Act No. 26 of 2018, dated 31.3.2018.]

**(4)** Any vacancy of the member of the Tribunal shall be filled up by the State Government as soon as practicable.

**(5)** The functions of the Tribunal may be discharged by any of the members sitting either singly, or in Benches of two or more members, as may be determined by the President.

**(6)** If the members of a Bench are divided, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the President of the Tribunal for hearing on such point or points to one or more of the other members of the Tribunal, including himself and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case including those who first heard it.

**(7)** During the course of any proceedings, if a Bench is of the opinion that any earlier decision of any Bench on any point or issue requires reconsideration, or where such Bench is inclined to take a decision on any point or issue different than the decision earlier taken by any Bench, then Such Bench shall refer the point or the issue to the President for formation of a larger Bench. The President shall thereupon form a larger Bench of such members of the Tribunal as he may determine. Such larger Bench shall, as far as practicable, be presided over by the President. The point or the issue shall be decided according to the decision of the majority of the members constituting such larger Bench. Where any member including the President is sitting singly he may in similar circumstances refer the matter to the President for formation of a larger Bench.

**(8)** The Tribunal shall have power to award costs after giving the dealer or person, as the case may be, a reasonable opportunity of being heard, and the amount of such costs shall be recoverable from the dealer or person ordered to pay the same in the manner provided in this Act for recovery of arrears of tax.

**(9)** The Tribunal shall, with the previous sanction of the State Government, for the purpose of regulating its procedure including the place or places at which the Tribunal, the Benches or the members thereof shall sit and dispose of its business, make regulations consistent with the provisions of this Act, rules and notifications.

**(10)** The regulations made under sub-section (9) shall be published in the Official Gazette.

## **12. Action against any authority for vexatious order or wilful under assessment, etc.**

**(1)** The Commissioner may. - (i) on receipt of any complaint in the prescribed form from any dealer or person liable to pay tax under this Act or from any authority appointed under section 10, that any

particular authority has made in the proceedings of such dealer or person a false or vexatious order or has taken any action under this Act vindictively or has vindictively not acted within a reasonable time upon any application provided for by or under this Act, or(ii)on receipt of a report from the Tribunal that, a particular authority has knowingly or wilfully under-assessed any dealer or person or has passed a false or vexatious order or has taken any action under this Act vindictively, or has vindictively not acted in any reasonable time upon any application provided, for, by or under this Act, or(iii)on his own motion, if he has reason to believe that any authority has passed such order or taken such action or has made such under-assessment, or has not so acted upon any application,[\* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f.1-4-2005), section 10] initiate appropriate enquiry or action in the matter, and if in his opinion, prima facie case against such particular authority or officer exists, he may initiate appropriate action against such authority under the Maharashtra Civil Services (Conduct) Rules, 1979, or the Maharashtra Civil Services (Discipline and Appeal) Rules, 1979, or any other relevant rules for the time being in force. The Commissioner shall within one year of the receipt of the complaint referred to in clause (i) or report referred to in clause (ii), send an intimation to the person or dealer making the said complaint or to the Tribunal, stating therein whether he has decided to initiate or has initiated any action against the concerned authority or officer.(2)The Commissioner may, on finding that any complaint made by any dealer or person is false or mischievous or has been made with a view to defeating the application or purposes of this Act, within one year of the receipt of the complaint, after giving the person or the dealer a reasonable opportunity of being heard, impose, on him such fine not exceeding five thousand rupees as he deems fit and the fine so levied, may be recovered in the manner provided in this Act for recovery of arrears of tax.

### **13. Persons appointed under Section 10 and members of Tribunal to be public servants.**

- The Commissioner and all officers and persons appointed under section 10 and all the members of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. (45 of 1860)

### **14. Powers of Tribunal and Commissioner.**

(1)In discharging their functions by or under this Act, the Tribunal and the Commissioner shall have all the powers of a Civil Court for the purpose of,-(a)proof of facts by affidavit;(b)summoning and enforcing the attendance of any person and examining him on oath or affirmation;(c)compelling the production of documents; and(d)issuing commissions for the examination of witnesses.(2)In the case of any affidavit to be made for the purposes of this Act, any officer appointed by the Tribunal or the Commissioner may administer the oath to the deponent.(3)Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summons is issued by the Tribunal or the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the books of accounts, registers or documents at the place and time, the Tribunal or as the case may be, the Commissioner, may impose on him such fine not exceeding five thousand rupees as it or he thinks fit; and the fine so levied may be recovered in the manner provided in this Act for recovery of

arrears of tax: Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard. (4) When any documents are produced by a person or dealer on whom the summons was issued by the Commissioner and the Commissioner is of the opinion that such dealer or any other dealer has evaded or is attempting to evade the payment of any tax due from him and the documents produced by such dealer or person are necessary for establishing the case against such dealer, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same and retain the same for so long as may be necessary in connection with the proceedings under this Act [or for a prosecution] [These words were inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 11.]: Provided that, if the original documents are required by any statutory authority for any official purpose, then the said documents shall be made available to such authority for such purpose for such duration as may be required.

## **15. Indemnity.**

- No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done [or intended] [These words substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 12.] to be done under this Act, the rules or notifications.

## **Chapter IV Registration**

### **16. Registration.**

(1) No dealer shall, while being liable to pay tax under this Act, be engaged in the business as a dealer, unless he possesses a valid certificate of registration as provided by this Act: Provided that, the provisions of this sub-section shall be deemed not to have been contravened, if the dealer having applied, within the prescribed time, for such registration as provided in this section, is engaged in such business: Provided further that, if any dealer, holds the certificate of registration granted under the Bombay Sales Tax Act, 1959, (Bombay LI of 1959) which is effective or valid immediately before the appointed day, it shall not be necessary for him to apply for a fresh certificate under this section so long as the said certificate is not duly cancelled under this Act: Provided also that, a dealer holding an effective certificate of registration or, as the case may be, a licence granted before the appointed day, under any laws other than the Bombay Sales Tax Act, 1959 (Bombay LI of 1959), shall, notwithstanding the fact that he is holding such effective certificate be required to apply for grant of certificate of, registration under this section. (2) Every dealer, required by sub-section (1) to possess a certificate of registration or one who voluntarily desires to get registered shall apply in the prescribed manner to the prescribed authority for grant of such registration. [\*\*\*] [This proviso was substituted by Maharashtra 15 of 2011, Section 11(a), (w.e.f. 1-5-2011). Prior to substituted proviso was read as under: Provided that, in the case of an application made by a person who voluntarily desires to get registered, the certificate of registration shall not be granted unless the applicant has deposited an amount of Rs. 25,000 in the Government Treasury as advance towards the tax, interest or penalty, if any, that may become due. The amount so deposited may be adjusted against the tax payable according to the return required to be filed in the year in which the

registration is granted or in the succeeding year. The amount of deposit in excess of the amount due from him, by way of tax, interest or penalty, if any, shall be refunded as provided in section 50 or, as the case may be, section 51.]] [Sub-section (5) added by Maharashtra 32 of 2006, Section 39(c), (w.e.f. 20-6-2006).](2A)[ The security deposit deposited under the proviso to sub-section (2) shall be refundable on such conditions, restrictions and within such time as may be prescribed. The security deposit shall be forfeited, if there is no compliance of such conditions, restrictions and the time limit.] [Sub-clause (2A) was inserted by Maharashtra 15 of 2011, Section 11(b), (w.e.f. 1-5-2011).](3)[If the prescribed authority, after scrutiny of the application and after such enquiry as it deems fit, is satisfied that the application for registration is in order and the prescribed conditions are fulfilled, shall register the applicant and issue to him a certificate of registration in the prescribed form] [This portion was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), section 13(1).]:Provided that, the prescribed authority, on finding that the application is not complete or that the information or documents prescribed for grant of registration certificate have not been furnished, or, [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), section 13(2).], the prescribed conditions are not fulfilled may, after giving the applicant a reasonable opportunity of being heard, reject the application for reasons to be recorded in writing.(4)The Commissioner may, after considering any information furnished under any of the provisions of this Act or otherwise received, amend, from time to time, any certificate of registration.(5)A person or a dealer who has got himself registered shall be liable to pay tax during the period in which his registration certificate is effective, notwithstanding the fact that subsequently it is found that no registration certificate was necessary in his case.(6)Where,-(a)any business, in respect of which a certificate of registration has been issued under this section, has been discontinued or otherwise disposed of, or has been transferred [\* \* \*] [The words 'or the place of such business is changed to a different local area' deleted by Maharashtra 32 of 2006, Section 40(a), (w.e.f. 20-6-2006).], or(b)the turnover of sales [\*\*\*] [Deleted 'or the turnover of purchases' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] of a registered dealer who has become liable to pay tax under section 3 has during any year,not exceeded the relevant limit specified in sub-section (4) of section 3.then, in the case covered by clause (a), the dealer shall apply in the prescribed manner and within the prescribed time, for cancellation of his registration to the Commissioner, and in the case covered by clause (b), the dealer may apply, in the prescribed manner, for cancellation of his registration to the Commissioner; and thereupon the Commissioner may, after such inquiry as he deems fit and subject to the rules, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case. The registration certificate cancelled under this sub-section shall be returned to the Commissioner within the prescribed time:Provided that, where the Commissioner is satisfied that any business in respect of which a certificate has been issued under this section has been discontinued or disposed of [\* \* \*] [The words 'or the place of such business is changed to a different local area' deleted by Maharashtra 32 of 2006, Section 40(a), (w.e.f. 20-6-2006).], and the dealer has failed to apply under clause (a) as aforesaid for cancellation of registration, the Commissioner may, after giving the dealer a reasonable opportunity of being heard, cancel the registration with effect from such date as he may fix to be the date in accordance with the rules, if any, from which the business has been discontinued or disposed of or changed to a different local area, as the case may be:[Provided further that, where the Commissioner is satisfied that any person who has voluntarily got himself registered has not commenced business within six months



from the date of registration, the Commissioner may, after giving the dealer a reasonable opportunity of being heard, cancel the registration certificate with effect from such date as he may fix in accordance with the rules:] [ This proviso was inserted by Maharashtra 25 of 2007, Section 8(2)(a), (w.e.f. 15-8-2007).][Provided also that] [These words were substituted for the words 'provided further that' by Maharashtra 25 of 2007, section 8(2)(b), (w.e.f. 15-8-2007).], the cancellation of a certificate of registration on an application or otherwise shall not affect the liability of the dealer to pay the tax including any penalty, amount forfeited and interest due for any period ending on or before the date of cancellation whether such tax including any penalty, amount forfeited and interest is assessed before the date of cancellation but remains unpaid, or is assessed thereafter.(c)[ who has obtained the registration on or after the 1st April 2018, but has not submitted his current bank account details on the automation system of the Department within the prescribed period.] [Inserted by Maharashtra Act No. 69 of 2018, dated 14.12.2018.](6A)[ The registration of a dealer, who has not effected sale, during the year 2016-17, of any goods, specified in column (2) in SCHEDULE A or, as the case may be SCHEDULE B, as it exists on the appointed date for the Maharashtra Goods and Services Tax Act, shall be deemed to be cancelled with effect from the said appointed date:Provided that, any such dealer, whose registration is deemed to be cancelled, may apply in the prescribed manner for the revocation of the cancellation of his registration, if he intends to carry on the business in these goods.] [Inserted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.][\* \* \* ] [[Explanation deleted by Maharashtra 32 of 2006, Section 40(b), (w.e.f. 20-6-2006). Prior to its substitution read as under:Explanation - For the purposes of this section, local area means the area to which the Post and Telegraph authorities have assigned a Postal Index Number (PIN).]](7)The Commissioner shall, by such date as he may notify in the Official Gazette, prepare a list of all registered dealers and may amend the list, from time to time. Any person may make an application in the prescribed form to the Commissioner for a certified copy of any extract from the list and thereupon the Commissioner, shall furnish a copy of the extract to the applicant.(8)Save as otherwise provided in sub-section (9), a certificate of registration granted under this section and any certificate that may be granted under this Act, shall be personal to the dealer or person to whom it is granted, and shall not be transferable.(9)Where a registered dealer, -(a)effect a change in the name of his business, or(b)is a firm, and there is a change in the constitution of the firm without dissolution thereof, or(c)is a trustee of a trust, and there is change in the trustees thereof, or(d)is a guardian of a ward, and there is a change in the guardian or termination of guardianship, or(e)is a Hindu Undivided Family and there is a change of Karta, or(f)is a private limited company which is converted into a public limited company, then, merely by reason of occurrence of any of the changes aforesaid, it shall not be necessary for the dealer, or the firm with the changed constitution, or the new trustees, or new guardian or the ward or the new Karta or the public limited company to apply for a fresh certificate of registration and on information being furnished in the manner required by section 18, the certificate of registration shall, where necessary, be amended and any other certificate granted under the Act, rules or notifications shall also continue to be valid and be amended where necessary with effect from the appropriate date.

## **17. [ Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]**

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17. Fresh Registration.- (1) Every registered dealer who holds, on such date as the Commissioner may by notification in the Official Gazette specify, a certificate of registration, which is valid on the said date (hereinafter, in this section, referred to as "the existing certificate of registration"), shall obtain in lieu of the existing certificate of registration a fresh certificate of registration as provided in this section. (2) Every dealer, who is required to obtain a fresh certificate under subsection (1), shall apply in such form, manner and time and to such authority as may be prescribed; and such application shall be accompanied by the existing certificate of registration together with all additional copies thereof, if any, issued to him. (3) On receipt of such application, the prescribed authority shall, subject to rules, issue a fresh certificate, of registration, in the prescribed form to the applicant; and thereupon the fresh certificate of registration, so issued, shall, for all the purposes of this Act, be deemed to be a certificate of registration issued under section 16. (4) Without prejudice to the other provisions of this Act, all the existing certificates of registration shall stand cancelled with effect from such date as the Commissioner may notify in the Official Gazette. (5) The Commissioner may, by the notification issued under sub-section (1) or (4), also provide that such notification shall apply only to such class of registered dealers as are specified in the said notification and such notification may be issued by him, from time to time. (6) The provisions of this section shall mutatis mutandis apply in respect of any other certificate issued by or under the provisions of this Act as they apply in respect of the certificate of registration.

## **18. Information to be furnished regarding changes in business, etc.**

- Any registered dealer liable to pay tax under this Act, who, -(1)(a) transfers by way of sale or otherwise disposes of his business or any part thereof, or effects or knows of any other change in the ownership of the business, or (b) discontinues his business, or changes the place thereof, or opens a new place of business, or (c) changes the name of his business, or (d) enters into a partnership in regard to his business, or (e) applies for or has an application made against him for insolvency or liquidation, (f) being a company, is involved in merger, de-merger or amalgamation of companies, (g) [ undertakes any change in the nature of business, or [Clause (g) and (h) were added by Maharashtra Act No. 12 of 2010, Section 10, (w.e.f. 1-5-2010).] (h) effects any changes in the Bank account,] shall, within the prescribed time, inform the prescribed authority accordingly. (2) Where any dealer liable to pay tax under this Act, -(a) dies, his executor, administrator or other legal representative, or (b) where he is a firm, a Hindu Undivided Family or an association of persons and there is a change in the constitution of such firm, Hindu Undivided Family or association, either by way of dissolution, disruption, partial partition or partition, or otherwise, then every person who was a partner, Karta or a member of such firm, Hindu Undivided Family or association, or (c) transfers or otherwise disposes of his business in the circumstances mentioned in sub-section (4) of section 44, then any person from whom and every person to whom the business is so transferred, shall, in the prescribed manner, inform the said prescribed authority of such death, change in the constitution, dissolution, partial partition, partition, disruption or transfer.

## **19. Dealer to declare the name of manager of business and permanent account number.**

(1) Every dealer, who is liable to pay tax, and who is a Hindu Undivided Family, or an association of persons, club or society or firm or company, or who is engaged in business as the guardian or trustee or otherwise on behalf of another person shall, within the period prescribed, send to the authority prescribed, a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be the manager or managers of such dealer's business for the purposes of this Act. Such declaration shall be furnished at the time of registration whenever applicable and may be revised in the prescribed manner, from time to time. (2) Every dealer liable to pay tax under this Act who is liable to obtain a permanent account number under the Income Tax Act, 1961, shall communicate to the Commissioner, in the prescribed time and manner, the said number [\* \* \*] [The words 'if he has obtained the same and in any other case shall State whether he has applied for the same and provide the details of the application' deleted by Maharashtra 25 of 2007, Section 9, (w.e.f. 15-8-2007).].

## **Chapter V**

### **Returns and Assessment, Etc.**

## **20. [ Returns and self-assessment] [Section 20 was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 14.]**

(1)(a) Every registered dealer shall file correct, complete and self-consistent return in such form, by such date, for such period and to such authority as may be prescribed. Different types of returns may be prescribed for different classes of dealers. (b) The Commissioner may examine the return to ascertain whether it is complete and self-consistent. If the return is not complete or self-consistent, the Commissioner may serve on the dealer, within four months of date of filing of the return, a defect notice in the prescribed form. The said registered dealer shall correct the defects and submit to the prescribed authority a fresh complete and self-consistent return, within one month of the service of the defect notice: Provided that, the registered dealer who fails to submit a complete or self-consistent fresh return within the said period of one month shall be deemed not to have submitted the return within the prescribed time as required under clause (a). (2) [ Notwithstanding anything contained in sub-section (1), the Commissioner may, subject to such terms and conditions, as may be prescribed, permit any dealer to file separate return, -(a) for all or any of the places of business of the dealer, whether or not situated within the jurisdiction of the same registering authority, or (b) for different constituents of his business to such authority as he may direct. ] (3) Every person or an unregistered dealer who is required to file a return under any other provision of this Act, shall file such return for such period, in such form, by such date and to such authority as may be prescribed and the provisions contained in paragraph (b) of sub-section (1) shall apply to such return as they apply to the return prescribed under paragraph (a) of sub-section (1). (4) [ Any person or dealer who, having furnished a return [\* \* \*] [Sub-section (4) substituted by Maharashtra Act 17 of 2009, Section 5 (w.e.f. 1-7-2009).], -(a) discovers any omission or incorrect statement therein, may

furnish, a revised return in respect of the period covered by the return at any time before a notice for assessment is served on him in respect of the period covered by the said return or before the expiry of a period of [ten] [Substituted for the word 'nine' by Maharashtra 15 of 2011, Section 12(2)(a) (w.e.f 1-5-2011).] months from the end of the year to which the return [\* \* \*] [Deleted for the words 'or, as the case may be, a revised return' by Maharashtra 15 of 2011, Section 12(2)(b) (w.e.f 1-5-2011).] relates, whichever is earlier;(b)discovers as a result of the report of audit of his accounts prepared for the purpose of section 61, any omission or incorrect statement therein, [may furnish a single revised return for the year] [These words were substituted for the words 'may furnish a revised return' by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 6(1)(a), (w.e.f 1-5-2013).] as regards the period in respect of which the omission or incorrect statement is discovered, [before] [Substituted for the word 'after' by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, section 11, (w.e.f 1-5-2010).] the expiry of the period of thirty days from the date prescribed for furnishing the said report;(c)agrees with the observation contained in any intimation received by him under section 63, that the return, fresh return or, as the case may be, revised return, filed by him contains any omission or incorrect statement, [may furnish a single revised return for that year] [These words were substituted for the words 'may furnish a revised return in respect of the period covered by the said return' by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 6(1)(b), (w.e.f. 1-5-2013).] in respect of the period covered by the said return within thirty days from the date of service on him of the said intimation.][Provided that, any such person or dealer may furnish not more than one revised return under each of the aforesaid clauses and such revised return may include revision of return or revised return filed earlier.] [Proviso was inserted by Maharashtra 15 of 2011, Section 12(3) (w.e.f 1-5-2011).](5)[ Where a dealer is required to file a fresh return or, as the case may be, a revised return, he shall file such fresh or revised return with the authority prescribed and if any amount of tax is required to be paid in accordance with such fresh or revised return, then he shall pay such amount in the Government Treasury and attach a self attested true copy of the receipted challan with the fresh or revised return.] [Sub-section (5) added by Maharashtra 32 of 2006, Section 41(c), (w.e.f 20-6-2006).](6)[ Where a person or a dealer fails to file a return within the prescribed time, as provided under this section, then the said person or dealer shall, before filing of the said return, pay, by way of late fee, an amount of rupees five thousand. This amount shall be in addition to any other amount payable, if any, as per return.] [Sub-section (6) was added by Maharashtra 8 of 2012, Section 23 (w.e.f 1-8-2012).][Provided that, if circumstances exist which render it necessary so to do in the public interest, the State Government may, from time to time, by notification published in the Official Gazette, exempt the whole or any part of the late fee payable under this sub-section, by such class or classes of dealers, for such period or periods, either prospectively or retrospectively, as may be mentioned in such notification.] [This proviso was added by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 6(2), [w.e.f. 1-5-2013).]

## **21. [ No notice for assessment in certain cases] [[Section 21 was deleted by Maharashtra 6 of 2011, Section 2 (w.e.f. 1-4-2005).**

Prior to deleted section 21 was read as under:

**21. No notice for assessment in certain cases - (1) Where a return is filed by the prescribed date by a registered dealer, no notice calling the dealer for assessment in respect of the period covered by the return shall be served on the dealer after two years from the end of the year containing the period to which the return relates.**

(2)Where a registered dealer has not filed a return in respect of any period by the prescribed date, no notice calling the dealer for assessment in respect of the said period shall be served on the dealer after three years from the end of the year containing the said period.(3)Notwithstanding anything contained in sub-section (1) or (2), a notice for assessment in respect of any period ending on or before the 31st March, 2008, may be served on the dealer within a period of six years from the end of the year containing the said period.]]- [Deleted]

## **22. Audit**

(1)With a view to promoting compliance with the provisions of this Act, the Commissioner may arrange for audit of the business of any registered dealer. For the purpose of this section, the selection of dealers for audit shall be made from amongst the dealers, -(a)who have not filed returns by the prescribed dates; or(b)who have claimed refund of tax; or(c)where the Commissioner is not, prima facie, satisfied with the correctness of any return filed by a dealer or is not satisfied with any claim made, deduction claimed or turnover disclosed in any return filed by the dealer; or(d)who are selected by the Commissioner on the basis of the application of any criteria or on a random selection basis; or(e)where the Commissioner has reason to, believe that detailed scrutiny of the case is necessary.(2)[\* \* \*] [The sub-sections (2) & (4) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 16.](3)[\* \* \*] [[Sub-section (3) deleted by Maharashtra 25 of 2007, Section 11, (w.e.f. 15-8-2007). Deleted sub-section was as under:-(3)On or after the appointed day, any officer to whom the powers and duties under this section have been delegated, by the Commissioner, in writing, may conduct audit of the business.]](4)[\* \* \*] [The sub-sections (2) & (4) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 16.](5)(a)During the course of the audit, the officer may require the dealer, -(i)to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place,(ii)to afford him the necessary facility to check or verify the cash or stock which may be found therein, and(iii)to furnish such information as he may require as to any matter which may be useful for or relevant to any proceedings under this Act.(b)The officer conducting the audit shall on no account remove or cause to be removed any books of accounts, other documents or any cash or stock.(6)[\* \* \*] [The sub-sections (6), (7) & (8) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 16.](7)[\* \* \*] [The sub-sections (6), (7) & (8) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 16.](8)[\* \* \*] [The sub-sections (6), (7) & (8) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 16.]

## 23. Assessment.

- [(1) Where a registered dealer fails to file a return in respect of any period by the prescribed date, the Commissioner may assess the dealer in respect of the said period to the best of his judgment without serving a notice for assessment and without affording an opportunity of being heard:[Provided that, if after the assessment order is passed, the dealer submits the return for the period to which the said order relates then, the order passed as aforesaid shall stand cancelled and after such cancellation, the dealer may be assessed in respect of the same period under other provisions of this section:] [Sub-section (1) was substituted by Maharashtra 14 of 2005 [w.e.f. 1-4-2005], Section 17(i).]Provided further that, such cancellation shall be without prejudice to any interest or penalty that may be levied in respect of the said period:Provided also that, no order under this sub-section shall be passed after three years from the end of the year containing the said period.] [[Sub-section (2) substituted by Maharashtra 32 of 2006, Section 41(a), (w.e.f. 20-6-2006).Prior to its substitution read as under:(2)Notwithstanding anything contained in sub-section (1), the Commissioner may, subject to such terms, and conditions, as may be prescribed, permit any dealer,-(a)to furnish returns for such different period, or(b)to furnish a consolidated return relating to all or any of the places of business of the dealer in the State for such period or periods, to such authority, as he may direct.]](2)[Where the return in respect of any period] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 17.] is filed by a registered dealer by the prescribed date and if the Commissioner considers it necessary or expedient to ensure that [return is correct and complete] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 17.], and he thinks it necessary to require the presence of the dealer or the production of further documents, he shall serve on such dealer, a notice requiring him on a date and at a place specified therein, either to attend and produce or cause to be produced all documents on which such dealer relies [in support of his return] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 17.], or to produce such documents or 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 documents or evidence which may be produced, assess the amount of tax due from the dealer:Provided that, if a registered dealer fails to comply with the terms of any notice issued under this sub-section, the Commissioner shall assess, to the best of his judgement the amount of tax due from him:Provided further that, [\* \* \*] [These words deleted by Maharashtra 14 of 2005 (w.e.f. 1 4 2005), Section 17.] no order of assessment under this sub-section shall be made after the expiry of [four years] [These words were substituted for the words 'three years' by Maharashtra 6 of 2011, Section 3(a), (w.e.f 1-4-2005).] from the end of the [year containing the period to which the return relates] [These words were substituted by Maharashtra 14 of 2005, (w.e.f 1-4-2005).].[Provided also that, in respect of the period commencing on or after the 1st April 2008 and ending on or before the 31st March 2009, an order of assessment under this sub-section may be made on or before the 30th June 2013.] [This proviso was added by Maharashtra Value Added (Amendment) Act, 2013, [Maharashtra Act No. 4 of 2013 dated 20-4-2013], Section 2(a), (w.e.f 2-3-2013).](3)Where a registered dealer has not filed the [return in respect of any period] [These words were substituted by Maharashtra 14 of 2005 (w.e.f 1-4-2005), Section 17.] by the prescribed date, then the Commissioner may, [\* \* \*] [The words 'at any time, within three years from the end of the year containing the said period' deleted by Maharashtra 6 of 2011, Section 3(b)(i), (w.e.f 1-4-2005)], serve on the dealer a notice requiring him to attend on a date and at a

place specified therein and after giving the dealer a reasonable opportunity of being heard, proceed to assess, to the best of his judgment, the amount of tax due from him: Provided that, no order of assessment under this sub-section shall be made after the expiry of [five years] [These words were substituted for the words 'four years' by Maharashtra 6 of 2011, Section 3(b)(ii), (w.e.f 1-4-2005).] from the end of [the year containing the said period] [These words were substituted by Maharashtra Act 14 of 2005 dated the 31st March, 2005 (w.e.f 1-4-2005).]. (3A) [Notwithstanding anything contained in sub-section (2) or sub section (3), an order of assessment, in respect of any period ending on or before the 31st March, 2008, may be made under the respective provisions within a period of seven years from the end of the year containing the said period.] [[Sub-section (3A) substituted by Maharashtra 6 of 2011, Section 3(c), (w.e.f 1-4-2005). Prior to substitution sub-clause read as under:- (3A) Where a notice for assessment under sub-section (3) of section 21 has been served on the dealer, the Commissioner shall assess, to the best of his judgement, the amount of tax due from him: Provided that, no order of assessment under this sub-section shall be made after the expiry of seven years from the end of the year containing the period in respect of which the notice for assessment has been issued.]]: [Provided that, in respect of the period commencing on or after the 1st April 2005 and ending on or before the 31st March 2006, an order of assessment under the respective provisions may be made on or before the 30th June 2013.] [This proviso was added by Maharashtra Value Added Tax (Amendment) Act, 2013, [Maharashtra Act No. 4 of 2013 dated 20-4-2013], Section 2(b), (w.e.f 2-3-2013).] (4) Where the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act, the Commissioner may [\* \* \*] [The deleted words were 'at any time within five years from the end of the year in which such period occurs' by Maharashtra 6 of 2011, section 3(d), (w.e.f 1-4-2005)], after giving the dealer a reasonable opportunity of being heard, proceed to assess, to the best of his judgement, where necessary, the amount of tax, if any, due from the dealer in respect of that period, and any period or periods subsequent thereto: Provided that, no order of assessment under this sub-section shall be made after the expiry of eight years from the end of the said financial year containing the said period. (5) (a) [During the course of any proceedings under this Act, if the prescribed authority is satisfied that the tax has been evaded or sought to be evaded or the tax liability has not been disclosed correctly or excess of set-off has been claimed by any dealer or person] [This sub-section was substituted by Maharashtra 14 of 2005 (w.e.f 1-4-2005), Section 17.] in respect of any period or periods by not recording or recording in an incorrect manner, any transaction of sale or purchase, or that any claim has been incorrectly made, then in such a case notwithstanding that any notice for assessment has been issued under other provisions of this section or any other section of this Act, the prescribed authority may, after giving such dealer or person a notice in the prescribed form and a reasonable opportunity of being heard, initiate assessment of the dealer or person in respect of such transaction or claim. [Provided that, where, -(i) a registered dealer has claimed refund in his last return or a revised return containing last day of the year, or (ii) an auditor has mentioned about eligibility for refund in his audit report under section 61, then the prescribed authority may, subject to the conditions, restrictions and safeguards as may be prescribed, after adjusting the refund so claimed or, as the case may be, so mentioned, against the tax liability, interest and penalty, if any, determined in the proceedings initiated under this clause, grant net refund to such dealer or, as the case may be, determine the net tax liability : Provided further that, the amount of refund claimed in the return filed or mentioned in the audit report filed under section 61, whichever is filed later, but

not later than the 31st March 2019, in any case, may only be considered for the purposes of the first proviso.] [Inserted by Maharashtra Act No. 16 of 2019, dated 9.7.2019.](b)During the course of any proceedings under section 64, if the prescribed authority is satisfied that the tax has been or is sought to be evaded, as provided under clause (a) by any dealer or person, the said authority may, after issuing a notice in the prescribed form and after giving a reasonable opportunity of being heard to such dealer or person, proceed to assess such dealer or person as provided in clause (a) in respect of any such transaction or claim relating to any period or periods and such authority shall, notwithstanding anything contained in section 59, be deemed to have the requisite jurisdiction and power to assess such dealer or person in respect of such transaction of sale or purchase or claim, covered by clause (a) and such assessment proceedings shall, for all purposes of this Act, be deemed to have been transferred to such authority.(c)The assessment proceedings under this sub-section shall be without prejudice to the assessment proceedings in respect of the said period or periods under any other provisions of this Act by any authority who otherwise has the jurisdiction to assess such dealer or person in respect of other transactions of sale or purchase or any other claim which are not covered by clause (a) and clause (b).(d)The assessment under this sub-section shall be made separately in respect of the transaction or claim relating to the said period or periods to the best of the judgment of the prescribed authority where necessary and irrespective of any assessment made under this sub-section, the dealer may be assessed separately under the other provisions of this section in respect of the said period or periods:Provided that, once the dealer or person is assessed under this sub-section, no tax from such transaction or claim and penalty and interest, if any, consequent upon such tax shall be levied or demanded from such dealer or person, at the time of assessment to tax under the other provisions of this section in respect of the said period or periods relating to such transaction or claim.][Explanation.- For the purposes of this sub-section, "prescribed authority", "the said authority", "such authority" and "any authority" shall mean the Commissioner or, as the case may be, the authorities appointed under section 10 and other officers or persons to whom the Commissioner has delegated his powers in this behalf.] [Explanation was inserted by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 12(b), (w.e.f 1-5-2010).](6)[ If the Commissioner is of the opinion that, in respect of any period covered by a return, any turnover of sales or of purchases has not been disclosed, or that tax has been paid at a lesser rate, set-off has been wrongly claimed, or deduction has been wrongly claimed, then, notwithstanding anything contained in [\* \* \*] [This sub-section was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 17.] the other provisions of this section the Commissioner may [\* \* \*] [The words 'at any time within five years from the end of the year containing the said period' were deleted by Maharashtra 6 of 2011, section 3(e)(ii), (w.e.f 1-4-2005).], serve a notice in the prescribed form on the dealer and proceed to assess him in respect of the said period after giving him a reasonable opportunity of being heard:Provided that, the assessment order shall be passed, by the Commissioner to the best of his judgment, where necessary, within six years from the end of the year containing the said period.].(7)Where a fresh assessment has to be made under this section to give effect to any finding or direction contained in any order made under this Act including an order made by the Tribunal or the High Court or the Supreme Court, then, notwithstanding anything contained in this section, [such assessment shall be made within a period of [twenty-four months] [Substituted 'such assessment shall be made within a period of thirty-six months from the date of communication of such finding or, direction contained in the order, as the case may be, to the Commissioner' by Maharashtra Act No. 31 of 2017, dated 15.4.2017.], if the said order is made by the



appellate authority in first appeal and in any other case, within a period of thirty-six months from the date of communication of such finding or direction contained in the said order to the assessing authority or, as the case may be, to the Commissioner]: Provided that, if a certified copy of the said order is supplied by [the dealer concerned to the assessing authority or, as the case may be, to the Commissioner earlier than the said date of communication, then the said period of [twenty-four months] [Substituted 'the dealer concerned earlier than the said date of communication, then the period of thirty six months' by Maharashtra Act No. 31 of 2017, dated 15.4.2017.] or, as the case may be, of thirty-six months] shall be counted from the date of the said supply.(8)The Commissioner may call for the record of any matter and conduct an examination in respect of the same, in the manner as provided in sub-section (2), call for the books of accounts and other evidence in such matter and after hearing the dealer concerned pass an appropriate order of assessment in the matter notwithstanding the fact that in a similar matter, the Tribunal has given a decision against the State Government or the Commissioner, if in such matter the State Government or the Commissioner has already filed an appeal before the appropriate forum against the order of the Tribunal and such appeal is pending before such appropriate forum: Provided that, no order of recovery of the dues including the penalty or interest or forfeiture shall be passed by the Commissioner in such case, pending decision by such forum, in the matter, and on decision of the appropriate forum, the Commissioner shall modify the order in accordance with the order of such forum after giving the dealer concerned, an opportunity of being heard.(9)The Commissioner, may on an application in the prescribed form made by any dealer, call for and examine the record of any proceeding in which an assessment is pending and if he considers that having regard to the nature of the case or the amount involved or for any other reason, it is necessary or expedient to do so, he may issue such directions as he thinks fit for the guidance of the assessing authority in charge of the case to enable him to complete the assessment and such directions shall be binding on the assessing authority: Provided that, no direction which is prejudicial to the dealer shall be issued without giving the dealer a reasonable opportunity of being heard. However, no direction as to the lines on which any investigation connected with the assessment should be made shall be deemed to be a direction prejudicial to the dealer.(10)[ A dealer or a person may be assessed under a single notice and by a single order of assessment in respect of more than one period covered by a return so long as all such periods are comprised in one year.] [Sub-section (10) was added by Maharashtra 14 of 2005 (w.e.f. 1-4-2005).](11)[ Where a dealer has been assessed under sub-section (2), (3) or (4) and he makes an application in the prescribed form to the Commissioner within thirty days of the date of service of the assessment order, for cancellation of the assessment on the ground that he had not been able to attend or remain present before the Commissioner at the time of hearing when the assessment order had been passed, the Commissioner shall, after verifying that the contention of the applicant is correct and that the prescribed conditions have been fulfilled, cancel, by order in writing, the said assessment including any penalty or interest levied in relation to or in consequence of the said assessment and shall make a fresh assessment in accordance with the provisions of sub-section (2), (3) or (4), including levy of interest or penalty, as the case may be: Provided that, only one application for cancellation shall be entertained under this sub-section in respect of any period of assessment.[Provided also that, no application under this sub-section shall be entertained, in case the assessment order is passed, on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017.] [Sub-section (11) and (12) added by Maharashtra 32 of 2006, Section 44, (w.e.f. 20-6-2006).](12)Notwithstanding anything contained in sub-section (2),

(3) or (4), the fresh order of assessment as provided under sub-section (11) may be passed before the expiry of a period of eighteen months from the date of service of the cancellation order.]

## 24. Rectification of mistakes.

(1) The Commissioner may, at any time within two years from the end of a financial year in which any order passed by him has been served, on his own motion, rectify any mistake apparent on the record, and shall within the said period or thereafter rectify any such mistake which has been brought to his notice within the said period, by any person affected by such order: Provided that, no such rectification shall be made if it has the effect of enhancing the tax or reducing the amount of a refund or interest payable on refund, unless the Commissioner has given notice in writing in the prescribed form to such person of his intention to do so and has allowed such person a reasonable opportunity of being heard. An application for rectification shall not be rejected on the ground that there is no mistake apparent on record unless the person concerned has been given a reasonable opportunity of being heard: Provided further that, where a dealer has applied in the prescribed form within the said period of two years for rectification of the said order and specified in his application, the quantum by which the amount payable as per the said order should be reduced, then the Commissioner shall, without prejudice to the other provisions of this Act including levy of interest, stay the recovery of such quantum till the disposal of the application for rectification. (2) Where any dealer or person has recorded in his books of accounts or, as the case may be, has claimed in the returns that no tax is payable or that the tax is payable at a reduced rate on any transaction of sale on account of any declaration or certificate to be received from the purchasing dealer or person and he has not produced such certificate or declaration before the passing of the order of assessment under section 23 for any reason whatsoever in which assessment order the claim is disallowed, then at any time within two years from the end of the financial year in which the said order has been served, he may, unless he has filed an appeal against the said order, apply to the Commissioner for rectification of the order on the ground that he has received such declaration or certificate and is in a position to produce the same and thereupon the Commissioner shall hold such inquiry as he may deem fit and after hearing the applicant, rectify the assessment order if the application is in order: Provided that, in respect of any assessment order sought to be rectified, only one application for rectification shall be entertained under this sub-section. (2A) [ Where any dealer has claimed set-off in the returns but such set-off is not confirmed before the passing of the order of assessment under section 23 for any reason whatsoever, then, at any time within two years from the end of the financial year in which the said order of assessment has been served, he may, - (a) if he has not filed an appeal against the said order, or (b) if he has filed an appeal against the said order, and he has withdrawn the entire appeal, apply to the Commissioner for rectification of the order on the ground that the said set-off may be confirmed and is in a position to produce the necessary evidence for the same and thereupon, the Commissioner shall hold such inquiry as he may deem fit and after hearing the applicant, rectify the assessment order, if the claim for set-off is confirmed : Provided that, in case the applicant covered by clause (b) above has filed an application under this sub-section, then the amount of dues, which was stayed earlier before withdrawal of appeal, shall not be recovered, till the disposal of such application.] [Inserted by Maharashtra Act No. 14 of 2019, dated 9.7.2019.] (3) The provisions of sub-section (1) shall apply mutatis mutandis to the rectification of a mistake by the Tribunal or an appellate authority as they apply to the rectification of a mistake by

the Commissioner: Provided that, where any matter has been considered and decided in any proceeding by way of appeal or review in relation to any order or part of an order, the authority passing the order of appeal or review, may, notwithstanding anything contained in this Act, rectify the order or part of the order on any matter other than the matter which has been so considered and decided. (4) Where any such rectification has the effect of reducing the amount of the tax or penalty or interest or the amount of forfeiture, the Commissioner shall, refund any amount due to such person in accordance with the provisions of this Act. (5) Where any such rectification has the effect of enhancing the amount of the tax or penalty or interest or the amount of forfeiture or reducing the amount of the refund, the Commissioner shall recover the amount due from such person in accordance with the provisions of this Act.

## 25. Review.

- [(1) After any order including an order under this section or any order in appeal is passed under this Act, rules or notifications, by any officer or person subordinate to him, the Commissioner may, of his own motion or upon information received by him, call for the record of such order and examine whether:-(a) any turnover of sales or purchases has not been brought to tax or has been brought to tax at lower rate, or has been incorrectly classified, any claim is incorrectly granted or that the liability to tax is understated, or (b) in any case, the order is erroneous, in so far as it is prejudicial to the interests of revenue, and after examination, may, by serving on the dealer a notice in the prescribed form, pass an order to the best of his judgment, where necessary. (2) (a) For the purpose of the examination and passing of the order, the Commissioner may require, by service of notice in the prescribed form, the dealer to produce or cause to be produced before him such books of accounts and other documents or evidence which he thinks necessary for the purposes aforesaid. (b) No order under this section shall be passed after the expiry of five years from the end of the year in which the order passed by the subordinate officer has been served on the dealer. (c) Where in respect of any order or part of the said order passed by the subordinate officer, an order has been passed by any appellate authority including the Tribunal, or such order is pending for decision in appeal, or an appeal is filed, then, whether or not the issues involved in the examination have been decided or raised in appeal, the Commissioner may within five years of the end of the year in which the said order was passed by the subordinate officer has been served on the dealer, make a report to the said appellate authority including the Tribunal regarding his examination or the report or the information received by him and the said appellate authority including the Tribunal shall thereupon, after giving the dealer a reasonable opportunity of being heard, pass an order to the best of its judgment, where necessary. For the purposes of section 26, such order shall be deemed to be an order passed in appeal.](3) If the State Government or the Commissioner has initiated any proceeding before an appropriate forum, against a point which is decided against the State by a judgment of the Tribunal, then the Commissioner may, in respect of any order, other than the order which is the subject matter of the judgement, call for the record, conduct an examination as aforesaid, record his findings, call for the said books of accounts and other evidence, hear the dealer and pass an order as provided for under this section as if the point was not so decided against the State, but shall stay the recovery of the dues including interest, penalty or amount forfeited, in so far as they relate to such point until the decision by the appropriate forum and after such decision may modify the order of review, if necessary, after giving

the dealer a reasonable opportunity of being heard.(4)No proceedings under this section shall be entertained on any application made by a dealer or a person.

## 26. Appeals.

(1)[An appeal, from every order, not being an order mentioned in subsection (2) of this section and sub-section (2) of section 85] [These words were substituted for the words 'An appeal, from every original order, not being an order mentioned in sub-section (2) of section 85' by Maharashtra 25 of 2007, Section 13, (w.e.f. 1-4-2005).] passed under this Act or rules or notifications, shall, lie if the order is made, -(a)by a Sales Tax Officer or an Assistant Commissioner, or any other officer sub-ordinate thereto, to the Deputy Commissioner;(b)by a Deputy Commissioner or Senior Deputy Commissioner, to the Joint Commissioner;(c)by a Joint Commissioner, Additional Commissioner or the Commissioner, to the Tribunal.(2)In the case of an order passed in appeal by a Deputy Commissioner or a Joint Commissioner, a second appeal shall lie to the Tribunal.(4)Subject to the provisions of sections 80 and 81, no appeal including a second appeal shall be entertained unless it is filed within sixty days from the date of the communication of the order appealed against.(5)Subject to such rules of procedure as may be prescribed, every appellate authority (both in the first appeal and the second appeal) shall have the following powers, namely :-(a)in an appeal against an order of assessment, it may confirm, reduce, enhance or annul the assessment:Provided that, where the appeal is filed before the Tribunal, the Tribunal may set aside the assessment and refer the case back to the assessing authority for making a fresh assessment in accordance with the direction given by it and after making such further inquiry as may be necessary; the assessing authority shall thereupon proceed to make such fresh assessment and determine, where necessary, the amount of tax payable on the basis of such fresh assessment;[Provided further that, in respect of any appeal against an order of assessment, wherein dealer was not able to attend or remain present before the assessing authority at the time of hearing when the assessment order had been passed, then the appellate authority in first appeal may set-aside the said assessment order,-(i)within nine months from the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, if the appeal is filed prior to the date of commencement of the said Act,(ii)within six-months from the date on which the said appeal has been filed, if the appeal is filed on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, and refer the case back to the assessing authority for making a fresh assessment under sub-section (7) of section 23.](b)in an appeal against an order imposing a penalty, the appellate authority may confirm or cancel such order or modify it in accordance with the provisions of this Act;(c)[\* \* \*] [[Clause (c) was deleted by Maharashtra 15 of 2011, Section 13, (w.e.f. 1-5-2011).The deleted clause read as under:(c)in an appeal against an order levying interest, the appellate authority may confirm or cancel such order or modify it in accordance with the provisions of this Act.]]; (d)in any other case, the appellate authority may pass such order in the appeal as it deems just and proper:Provided that, the appellate authority shall not enhance an assessment or a penalty or interest or sum forfeited or reduce the amount of set-off or refund of the tax, unless the appellant has been given a reasonable opportunity of showing cause against such enhancement or reduction.Explanation.- While disposing of an appeal, the appellate authority may consider and decide any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not raised before it by the appellant, or that no order was made in the said proceedings regarding

such matter.(6)The Appellate authority or the Tribunal, as the case may be, may, while admitting the appeal, pending the disposal of the appeal, stay the order appealed against in full or part, subject to such conditions or restrictions as it may deem necessary including a direction for depositing of a part or whole of the disputed amount by the appellant.[Provided that, if at the request of the appellant, the appellate authority or the Tribunal has granted three adjournments or the appellant fails to attend on the date fixed for hearing by the appellate authority or the Tribunal on three occasions; whether consecutive or not then,-(a)(i)the stay, if any, shall not be continued unless an amount equal to fifteen per cent of the amount so disputed in appeal or rupees fifteen crore, whichever is less is paid into the Government Treasury within the time mentioned in the order by the appellate authority or the Tribunal for this purpose.Explanation.- The amount of fifteen per cent or rupees fifteen crore referred to above shall be inclusive of any part payment made earlier towards the disputed amount;(ii)if the appellant fails to pay the amount so, enhanced, within such time as mentioned in the order by the appellate authority or Tribunal, the amount in dispute shall be recoverable and all orders to the contrary shall stand vacated;(b)the appellate authority or the Tribunal shall accordingly modify the order of stay, if any, pending the disposal of the said appeal;(c)notwithstanding anything contained in clause (i) of sub-section (2) of section 85, no appeal shall lie against the order passed under clause (a) above.](6A)[ No appeal against an order, passed on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, shall be filed before the appellate authority in first appeal, unless it is accompanied by the proof of payment of an aggregate of the following amounts, as applicable,-(a)in case of an appeal against an order, in which claim against declaration or certificate, has been disallowed on the ground of non-production of such declaration or, as the case may be, certificate then, amount of tax, as provided in the proviso to sub-section (6),(b)in case of an appeal against an order, which involves disallowance of claims as stated in clause (a) above and also tax liability on other grounds, then, an amount equal to 10 per cent. of the amount of tax, disputed by the appellant so far as such tax liability pertains to tax, on grounds, other than those mentioned in clause (a),(c)in case of an appeal against an order, other than an order, described in clauses (a) and (b) above, an amount equal to 10 per cent. of the amount of tax disputed by the appellant,(d)in case of an appeal against a separate order imposing only penalty, deposit of an amount, as directed by the appellate authority, which shall not in any case, exceed 10 per cent. of the amount of penalty, disputed by appellant :Provided that, the amount required to be deposited under clause (b) or, as the case may be, clause (c), shall not exceed rupees fifteen crores.(6B)No appeal shall be filed, before the Tribunal, against an order, which is passed on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, unless it is accompanied by the proof of payment of an aggregate of following amounts, as applicable,-(a)in case of an appeal against an order, in which claim against declaration or certificate has been disallowed on the grounds of non-production of such declarations or, as the case may be, certificates then, amount of tax, as provided in the proviso to sub-section (6),(b)in case of an appeal against an order, which involves disallowance of claims as stated in clause (a) above and also tax liability on other grounds, then, an amount equal to 10 per cent. of the balance amount of disputed tax, so far as such tax liability pertains to tax, on grounds, other than those mentioned in clause (a),(c)in case of an appeal against an order, other than an order, described in clauses (a) and (b) above, an amount equal to 10 per cent. of the balance amount of disputed tax,(d)in case of an appeal against any other order, an amount, as directed by the Tribunal :Provided that, the amount required to be deposited under

clause (b) or, as the case may be, clause (c), shall not exceed rupees fifteen crores. Explanation. - For the purposes of clause (b) or clause (c) of sub-section (6B) the expression, balance amount of disputed tax shall mean an amount of disputed tax, which remains outstanding, after considering the amount paid, as directed by the appellate authority in first appeal under clause (b) or, as the case may be, clause (c), respectively of sub-section (6A). (6C) The appellate authority or, as the case may be, Tribunal shall stay the recovery of the remaining disputed dues, in the prescribed manner, on filing of an appeal under sub-section (6A) or, as the case may be, sub-section (6B).] [Inserted by Maharashtra Act No. 31 of 2017, dated 15.4.2017.] [Explanation. [Inserted by Maharashtra Act No. 14 of 2019, dated 9.7.2019.] - For the removal of doubts, it is hereby clarified that, the provisions of sub-sections (6A), (6B) and (6C) shall be applicable for any appeal, against all such orders, referred to in those sub-sections, irrespective of the period to which the order, appealed against, relates or irrespective of the date on which the proceedings in respect of such order have commenced.] [This proviso was added by the Maharashtra 8 of 2012, Section 24, (w.e.f. 1-5-2012).] (7) Every appellate authority including the Tribunal, in so far as it may, shall decide the appeals pending before it, [by such priorities as may be prescribed] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 19.]: Provided that, if a person has attained the age of seventy-five years or more and such person is the proprietor of the business, a partner in a firm or a director having substantial interest in company being a body corporate, then on an application in the prescribed form made by him in this regard, any appeal made by the proprietary concern, partnership firm or the company shall be decided on priority to the exclusion of all other appeals.

## **26A. [ Regulating filing of appeal by Commissioner. [Section 26A was inserted by Maharashtra 8 of 2012, Section 25 (w.e.f. 1-5-2012).]**

(1) The Commissioner may, from time to time, issue orders, instructions or directions for fixing such monetary limits as he may deem fit, for the purpose of regulating filing of appeal as per the provisions of section 27. (2) Where, in pursuance of the orders, instructions or directions issued under sub-section (1), the Commissioner has not filed any appeal on any issue in the case of any appellant for any assessment period, it shall not preclude the Commissioner from filing an appeal on the same issue in the case of- (a) the same appellant for any other assessment period; or (b) any other appellant for the same or any other assessment period. (3) Notwithstanding that no appeal has been filed pursuant to the orders or instructions or directions issued under sub-section (1), it shall not be lawful for any appellant, being a party in any appeal, to contend that the Commissioner has acquiesced in the decision on the disputed issue by not filing an appeal in any case. (4) The Court or, as the case may be, Tribunal hearing such appeal shall have regard to the orders, instructions or directions issued under sub-section (1) and the circumstances under which such appeal was filed or not filed in respect of any case. (5) Every order, instructions or direction which has been issued by the Commissioner fixing monetary limits for filing an appeal shall be deemed to have been issued under sub-section (1) and the provisions of sub-sections (2), (3) and (4) shall apply accordingly. (6) The provisions of sub-section (7) of section 23, so far as it relates to the giving effect to the Court order, shall also apply to the cases where the Commissioner has not filed the appeal as provided under sub-section (2) of this section.]. [Added by Maharashtra Act No. 31 of 2017, dated 15.4.2017.]

## **26B. [ Speedy disposal of various proceedings.**

- The State Government may enact a scheme by a notification in the Official Gazette providing for, - (i) the speedy disposal of proceedings of assessments under section 23, rectifications under section 24, review under section 25, appeals under section 26, refund proceedings and recovery proceedings; (ii) criterion for selection of cases for assessment; and (iii) criterion for selection of cases for withdrawal of pending proceedings referred in clause (i).]

## **27. Appeal to High Court.**

(1) An appeal shall lie to the High Court from every order passed by the Tribunal including a judgment by way of advance ruling, if the High Court is satisfied that the case involves a substantial question of law. (2) The Commissioner or the applicant before the Tribunal aggrieved by any order passed by the Tribunal may file an appeal to the High Court and such appeal under this sub-section shall be, - (a) filed within [One hundred and eighty days] [Substituted 'one hundred and twenty days' by Maharashtra Act No. 31 of 2017, dated 15.4.2017.] from the date on which, the order appealed against is received by the assessee or the Commissioner; (b) in the form of a memorandum of appeal precisely stating therein the substantial question of law involved. (3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question. (4) The appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question: Provided that, nothing in this sub-section shall be deemed to take away or abridge the power of the court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question. (5) The High Court shall decide the question of law, so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit. (6) The High Court may determine any issue which, - (a) has not been determined by the Tribunal; or (b) has been wrongly determined by the Tribunal, by reason of a decision on such question of law as is referred to in sub-section (1). (7) The payment of any amount due to be paid by the applicant before the Tribunal or, as the case may be, by the Commissioner in accordance with the order of the Tribunal in respect of which an appeal has been preferred under this section, shall not be stayed by the High Court pending the final disposal of such appeal, but if such amount is varied as the result of the final disposal of the appeal, the difference shall be recovered or, as the case may be, refunded in accordance with the provisions of this Act. (8) Where the High Court delivers a judgement in an appeal filed before it, effect shall be given by the Tribunal to the order passed in the appeal on the basis of a certified copy of the judgment: Provided that, for the purposes of this sub-section, the Tribunal may accept a certified copy of the judgment furnished by the Commissioner or, as the case may be, by the dealer. (9) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (V of 1908), relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section.

## 28. Classification of Turnover.

- Where any Court or Tribunal or any Appellate authority or any other authority passes an order in appeal or review to the effect that any tax assessed under this Act or any other Act should have been assessed under the provisions of a law other than that under which it was assessed, then in consequence of such order, such turnover or part thereof may be assessed to tax at any time within five years from the date of such order, and where any assessment has already been made, the assessment shall be modified after giving the dealer a reasonable opportunity of being heard, notwithstanding that any provision regarding limitation applies to such assessment period.

## Chapter VI Penalty And Interest

### 29. Imposition of penalty in certain instances.

(1)[\* \* \*] [Sub-sections (1) and (2) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20(1).](2)[\* \* \*] [Sub-sections (1) and (2) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20(1).](2A)[ While or after passing any order in respect of any dealer under any provisions of this Act, it appears to the Commissioner that, the dealer has failed to apply for registration as required under this Act or has carried on business as a dealer without being registered in contravention of the provisions of this Act, then the Commissioner may, after giving the dealer a reasonable opportunity of being heard, impose upon him, by way of penalty, a sum equal to the amount of tax payable by the dealer for the period during which he has carried on business as a dealer without being registered in contravention of the provisions of this Act ] [Sub-section (2A) was inserted by Maharashtra 8 of 2012, Section 26(1), (w.e.f. 1-5-2012).](3)[While or after passing any order] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20.] under this Act, in respect of any person or dealer, the Commissioner, on noticing or being brought to his notice, that such person or dealer has concealed the particulars or has knowingly furnished inaccurate particulars of any transaction liable to tax or has concealed or has knowingly misclassified any transaction liable to tax or has knowingly claimed set-off in excess of what is due to him, the Commissioner may, after giving the person or dealer a reasonable opportunity of being heard, by order in writing, impose upon him, in addition to any tax due from him, a penalty equal to the amount of tax found due as a result of any of the aforesaid acts of commission or omission.(4)Where any person or dealer has knowingly issued or produced any document including a false bill, cash memorandum, voucher, declaration or certificate by reason of which any transaction of sale or purchase effected by him or any other person or dealer is not liable to be taxed or is liable to be taxed at a reduced rate or incorrect set-off is liable to be claimed on such transaction, the Commissioner may, after giving the person or dealer a reasonable opportunity of being heard, by order in writing, impose on him in addition to any tax payable by him, a penalty equal to the amount of tax found due as a result of any of the aforesaid acts of commission or omission.(5)[ Where a dealer has sold any goods and the sale is exempt, fully or partly, from payment of tax by virtue of any provision contained in sub-section (3), (3A), (3B) or (5) of section 8, and the purchaser fails to comply with the conditions or restrictions subject to which the exemption



is granted, then the Commissioner may, after giving the said purchaser a reasonable opportunity of being heard, impose penalty on him equal to one and a half times the tax which would have become payable on the sale if the said exemption was not available on the said sale] [Sub-section (5) inserted by Maharashtra 32 of 2006, (w.e.f. 20-6-2006), Section 45.](6)Where, any person or dealer contravenes the provision of section 86, so as to have the quantum of tax payable by him to be under-assessed, the Commissioner may, after giving the person or dealer a reasonable opportunity of being heard, by order in writing, impose on him, in addition to any tax payable by him a penalty equal to half the amount of tax which would have been under-assessed or [one thousand rupees] [Substituted for the words 'one hundred rupees' by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 13(a), (w.e.f. 1-5-2010).], whichever is more.(7)Where, any person or dealer has failed without reasonable cause to comply with any notice in respect of any proceedings, the Commissioner may, after giving the person or dealer a reasonable opportunity of being heard, by order in writing, impose on him, in addition to any tax payable by him, a penalty equal to five thousand rupees] [Substituted for the words 'one thousand rupees' by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 13(b), (w.e.f. 1-5-2010).].(8)[ \* \* \* ] [[Sub-section (8) deleted by Maharashtra 8 of 2012, Section 26(2), (w.e.f. 1-8-2012).Prior to omission read as under:(8)Where, any person or dealer has failed to file within the prescribed time, a return for any period as provided in section 20, the Commissioner shall impose on him, a sum of rupees five thousand by way of penalty. Such penalty shall be without prejudice to any other penalty which may be imposed under this Act.]](9)(a)[ \* \* \* ] [These paragraphs (a) & (b) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20.](b)[ \* \* \* ] [These paragraphs (a) & (b) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20.](c)Where a dealer has filed a return [ \* \* \* ] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20.] and such return is found to be not [complete and self-consistent] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20.], then the Commissioner may, after giving the dealer a reasonable opportunity of being heard, impose on him, by order in writing, a penalty of rupees one thousand. The levy of penalty shall be without prejudice to any other penalty which may be imposed under this Act.(10)[ Where a person or dealer has collected any sum by way of tax in contravention of the provisions of section 60, -(a)he shall be liable to pay a penalty not exceeding two thousand rupees, and(b)in addition, any sum collected by the person or dealer in contravention of section 60 shall be forfeited to the State Government.If the Commissioner, in the course of any proceeding under this Act or otherwise, has reasons to believe that any person has become liable to a penalty or forfeiture or both penalty and forfeiture of any sum under this sub-section, he may serve on such person a notice in the prescribed form requiring him on a date and at a place specified in the notice to attend and show cause why a penalty or forfeiture or both penalty and forfeiture of any sum as provided in this sub-section should not be imposed on him. The Commissioner shall thereupon hold an inquiry and shall make such order as he thinks fit. When any order of forfeiture is made, the Commissioner shall publish or cause to be published a notice thereof for the information of the persons concerned giving such details and in such manner as may be prescribed.] [Sub-section (10) substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20.](11)[ No order levying penalty under the foregoing provisions of this section shall be passed in respect of any period after [eight years] [Sub-section (11) substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20] from the end of the year containing the said period] [Sub-sections (1) and (2) were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 18.](12)No order imposing a

penalty under any of the foregoing sub-sections shall be made, -(a)by a Sales Tax Officer or an Assistant Commissioner where the penalty exceeds rupees [five lakh] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20, 21.] except with the prior approval of the Deputy Commissioner;(b)by a Deputy Commissioner, [or a Senior Deputy Commissioner] [These words were inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005).] where the penalty exceeds rupees [ten lakh] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 20, 21.] except with the prior approval of the Joint Commissioner:Provided that, nothing in this sub-section shall apply to any penalty which may be imposed by an appellate authority.(13)For the purposes of this section, Commissioner includes any appellate authority appointed or constituted under this Act.

### **30. Interest payable by a dealer or person.**

(1)A dealer who is liable to pay tax in respect of any year, and who has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act, shall be liable to pay by way of simple interest, in respect of each of such years, in addition to the amount of tax payable in respect of such year, a sum calculated at the prescribed rate on the amount of such tax for each month or part thereof for the period commencing on the 1st April of the respective year to the date of the payment of tax. The amount of such interest shall be calculated by taking into consideration the amount of, and the date of, such payment, when the payment is made on different dates or in parts or is not made. When, as a result of any order passed under this Act, the said amount of tax is reduced, the interest shall be reduced accordingly and where the said amount is enhanced, [the interest on the enhanced amount shall be calculated mutatis-mutandis upto the date of such order] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 21.]:Provided that, in respect of any of such years, [the amount of interest payable] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 21.] under this sub-section shall not exceed the amount of tax found payable for the respective year.(2)A registered dealer who has failed to pay the tax within the time specified by or under this Act, shall be liable to pay by way of simple interest, in addition to the amount of such tax, a sum calculated at the prescribed rate on the amount of such tax for each month or part thereof after the last date by which he should have paid such tax:Provided that, in relation to the tax payable according to [the return, fresh return or as the case may be] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 21.], [fresh return or revised return] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 21.], the said dealer shall, notwithstanding anything contained in any other provision of this Act, be deemed not to have paid the amount of such tax within the time he is required by or under the provisions of this Act to pay it if he has not paid the full amount of such tax on or before the last date prescribed for furnishing of such return and accordingly, if he has not paid the full amount of such tax or has paid only the part of the amount of such tax by such date, he shall be liable under this clause for payment of interest after such date on the full or part, as the case may be, of the amount of tax which has not been paid by such date and where a dealer has furnished a [fresh return or revised return] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 21.] and the amount of tax payable as per the [fresh return or revised return] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 21.] exceeds the amount of tax payable as per the original return, then for the purposes of this

sub-section, the dealer shall be deemed to have been required to pay the excess amount of tax at the time he was required to pay the tax as per the original return and accordingly he shall be liable to pay interest under this sub-section on the said excess amount of tax.[Provided also that, in case a dealer, whose registration is deemed to be cancelled under sub-section (6A) of section 16, files an annual revised return, as provided under clause (b) or, as the case may be, clause (c), of sub-section (4) of section 20, for any period starting from the 1st April 2017, then the interest shall be payable on the excess amount of tax, payable as per such annual revised return from the prescribed dates by the prescribed class of dealers.] [Added by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](3)In the case of a registered dealer, in whose case any tax other than the tax on which interest is leviable under sub-section (2) has remained unpaid upto one month after the end of the period of assessment, such dealer shall be liable to pay by way of simple interest, [a sum calculated at the prescribed rate on the amount of such tax] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 21.] for each month or part thereof from the date next following the last date of the period covered by an order of assessment till the date of the order of assessment and where any payment of such unpaid tax whether in full or part is made on or before the date of the order of assessment, the amount of such interest shall be calculated by taking into consideration the amount and the date of such payment. If, as a result of any order passed under this Act, the said amount of tax is reduced, then the interest shall be reduced accordingly and where the said amount is enhanced, then interest on the enhanced amount shall be calculated mutatis mutandis up to the date of such order from the said date next.(4)[ If, -(a)after the commencement of, -(i)audit of the business of the dealer in respect of any period, or(ii)inspection of the accounts, registers and documents pertaining to any period, kept at any place of business of the dealer, or(iii)entry and search of any place of business or any other place where the dealer has kept his accounts, registers, documents pertaining to any period or stock of goods,(b)in consequence of any intimation issued under sub-section (7) of section 63,the dealer files one or more returns or, as the case may be, revised return in respect of the said period, then he shall be liable to pay by way of interest, in addition to the amount of tax, if any, payable as per the return or, as the case may be, revised return, a sum equal to 25 percent of the additional tax payable as per the return or, as the case may be, revised return.] [Sub-section (4) added by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, Section 7, (w.e.f. 1-7-2009).](5)[ The State Government may, from time to time, by notification published in the Official Gazette, subject to such conditions mentioned therein, remit the whole or any part of the interest, in respect of any period, payable by any prescribed class of registered dealers, -(i)who were not able to pay the tax during the prescribed period, due to technical problems of the automation system of the Sales Tax Department, or(ii)who obtained registration late.]

## Chapter VII

### Payment of Tax And Recovery

#### 31. Deduction of tax at source.

(1)(a)Subject to the provisions contained in clause (b), the Commissioner may, by a notification in the Official Gazette, subject to such conditions and restrictions as may be specified in the

notification, require any dealer or person or class of dealers or persons (hereinafter in this section referred to as "the employer") to deduct the tax or such amount of tax as may be specified in the notification, payable on the purchases other than the purchases to which section 8 applies, effected by them in the period or periods specified in the said notification. Explanation. - For the purposes of this section, the tax payable on purchases shall mean the sum collected separately from the said employer by way of sales tax by the supplier on the corresponding supplies effected by him in the said period or periods and the deduction is to be made from the sums payable to the supplier on account of the said supply. (b)(i) The Commissioner may by a like [Notification] [Notification for Employer for the purpose of deduction of tax at source in respect of Works Contracts, dated 29th August, 2005.] require any class of employers to deduct tax or such amount of tax as may be specified from and out of the amount payable [upto the 31st December 2018] [Inserted by Maharashtra Act No. 26 of 2018, dated 31.3.2018.] [(excluding the amount, if any, separately charged as tax or service tax levied by the Government of India, by the contractor)] [These words were substituted for the words '(excluding the amount of tax, if any, separately charged by the contractor)' by Maharashtra 32 of 2006, Section 46(a)(i), (w.e.f. 20-6-2003).] by such employer to a dealer to whom a works contract has been awarded, towards execution of the said works contract: Provided that, the quantum of such deduction shall not exceed the quantum of tax payable towards such works contract: Provided further that, no deduction shall be made from any payment made to any sub-contractor by a principal contractor where the principal contractor has assigned the execution of any works contract, in whole or in part, to the said sub-contractor: Provided also that, no deduction as provided under this clause shall be made in respect of any sale or purchase to which section 8 applies. Explanation. - Where any payment in the nature of an advance payment, towards the execution of a works contract is made by an employer to a dealer and such amount is adjustable against the total contract value payable to the said dealer, then, for the purposes of this clause, the advance payment shall be deemed to be the amount paid towards the execution of the works contract only as and, when such advance payment is adjusted, in part or otherwise, against the total amount payable towards the works contract. (ii) [Where on an application being made by any contractor in this behalf, the Commissioner is satisfied that the contract under reference is not a works contract and therefore justifies no deduction at all, he shall grant him such certificate: [[Sub-clause (ii) substituted by Maharashtra 32 of 2006, Section 46(a)(ii), (w.e.f. 20-6-2006). Prior to its substitution read as under: (ii) Where on an application being made by any contractor in this behalf, the Commissioner is satisfied that the contract under reference is separable and involves both a works contract and labour or is not a works contract and therefore justifies deduction of tax only as a part of the sum payable in respect of any works contract or, as the case may be, justifies no deduction at all, he shall grant him such certificate as may be appropriate: Provided that, the Commissioner may reject such application, or on his own motion, cancel or modify such certificate, after giving the contractor a reasonable opportunity of being heard: Provided further that, nothing in the said certificate shall affect the tax liability of the contractor.]] Provided that, the Commissioner may, after giving the contractor a reasonable opportunity of being heard, reject such application or cancel or modify such certificate: Provided further that, nothing in the said certificate shall affect the tax liability of the contractor.] [Added by Maharashtra Act No. 31 of 2017, dated 15.4.2017.] (iii) Where such certificate is produced by the contractor, before the employer, the employer shall, unless the certificate is cancelled or modified by the Commissioner, make deduction of tax in accordance with the said certificate. In the event of such certificate being cancelled or

modified as provided, the employer shall make the deductions accordingly.(2)For the purpose of this section, where any amount of tax referred to in subsection (1) is credited to any account whether called the "suspense account" or by any other name, in the books of accounts of the employer, such crediting shall be deemed to be credit of such tax to the account of the employer and the provisions of this Act shall apply accordingly.(3)[\* \* \*] [[Sub-section (3) deleted by Maharashtra 32 of 2006, Section 46(b), (w.e.f. 20-6-2006).Prior to its substitution read as under:(3)Any registered dealer who Is not covered as an employer under the said notification may apply to the Commissioner for making the provisions relating to the employers applicable to him and subject to such, conditions and restrictions as may be prescribed, the Commissioner may, by order in writing, accept the request.]](4)[ Any amount or any sum deducted in accordance with the provisions of this section and paid to the State Government may be claimed as a payment of tax by the person making the said supply and credit for the payment may be claimed by the said person in the period in which the certificate for payment is furnished to him by the person deducting tax in accordance with the provisions of this section.] [[Sub-section (4) substituted and deemed always to have been substituted by Maharashtra 32 of 2006, Section 46(c), (w/e.f. 20-6-2006).Prior to its substitution read as under: (4) Any amount or any sum deducted in accordance with the provisions of this section and paid to the State Government shall be treated as a payment of tax on behalf of the person making the said supply and credit shall be given to the said person in respect of the relevant period for the amount so deducted and paid on the production of the certificate furnished under this section.]] [Provided that, any amount paid by an employer, in accordance with the provisions of this section to the credit of the State Government during the period starting on or after the 1st July 2017 and ending on the 31st December 2018, may be claimed as credit in the prescribed manner and subject to the prescribed conditions, by the person making the supply to the employer or the concerned sub-contractor (if any).] [Added by Maharashtra Act No. 26 of 2018, dated 31.3.2018.](5)Any employer deducting any sum in accordance with this section, shall pay within the prescribed time, the sum so deducted to the credit of the State Government. If the employer does not deduct or after deducting fails to pay the tax as required by this section, he shall be deemed not to have paid the tax within the time he is required by or under the provisions of this Act to pay it and all the provisions of this Act including the provisions relating to interest shall apply mutatis mutandis to such unpaid tax.(6)The power to recover tax by deduction at source shall be without prejudice to any other mode of recovery.(7)Every person deducting tax in accordance with the provisions of this section shall within such periods as may be prescribed, furnish to the person to whose account the credit of the tax is to be given under this section, a certificate in the prescribed form.(8)[\* \* \*] [[Sub-section (8) and (10) deleted by Maharashtra 32 of 2006, section 46(d), (w.e.f. 20-6-2006).Prior to its substitution read as under:(8)Every employer shall, in the prescribed time, apply to the Commissioner for allotment of a sales tax deduction account number. The number shall be quoted in such documents, statements and returns as may be prescribed.(10)The employer shall within the prescribed time after the end of each year, file a return In such form and to such authority as may be prescribed. Any return filed on a floppy diskette, magnetic cartridge tape, CD-ROM or any other computer-readable media as may be prescribed, shall be deemed to be a return for the purposes of this section. While receiving the return on computer-readable media, the Commissioner shall carry out appropriate checks by scanning the documents filed on computer-readable media and the said media shall be duly authenticated by the Commissioner.]](9)Where tax is deductible at source by any employer, the person making the said supply shall not be called upon to pay tax

himself to the extent to which the tax has been deducted in respect of the said supply.(10)[\* \* \*]  
 [[Sub-section (8) and (10) deleted by Maharashtra 32 of 2006, section 46(d), (w.e.f. 20-6-2006).Prior to its substitution read as under:(8)Every employer shall, in the prescribed time, apply to the Commissioner for allotment of a sales tax deduction account number. The number shall be quoted in such documents, statements and returns as may be prescribed.(10)The employer shall within the prescribed time after the end of each year, file a return In such form and to such authority as may be prescribed. Any return filed on a floppy diskette, magnetic cartridge tape, CD-ROM or any other computer-readable media as may be prescribed, shall be deemed to be a return for the purposes of this section. While receiving the return on computer-readable media, the Commissioner shall carry out appropriate checks by scanning the documents filed on computer-readable media and the said media shall be duly authenticated by the Commissioner.]]

### **31A. [ [Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]**

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31A. [ Collection and payment towards tax. [Section 31A was inserted by Maharashtra 8 of 2012, Section 27 (w.e.f. 1-5-2012).]- (1) The State Government may, by notification in Official Gazette, and subject to such conditions and restrictions as may be specified in the notification, require any person, local bodies or authorities or agencies under the Central Government or, as the case may be, the State Government,-(a) who auction the rights for excavation of sand within their jurisdiction, to collect an amount at such rate as provided in sub-section (2), towards the liability of sales tax to be incurred on sale of sand by the auction purchaser, on auction of sand;(b) who has temporary possession or control over the goods as may be notified, pending clearance of the said goods by the purchaser, to collect an amount at such rate as provided in sub-section (2), towards the liability of sales tax to be incurred by the purchasing dealer on sale of such goods.(2) The State Government may, by the like notification in the Official Gazette, specify such rate from time to time, at which such amount shall be collected by any person, local bodies or authorities under the Central Government or, as the case may be, the State Government, under clauses (a) and (b) of sub-section (1).(3) The amount so collected shall be paid into the Government Treasury by the authorities referred to in clauses (a) and (b) of sub-section-(1) in the manner prescribed. The amount so paid under this section shall be deemed to have been paid on behalf of the auction purchaser, dealer or person and it shall be adjusted towards their tax liability, if any.]

### **32. Payment of tax, etc.**

(1)Tax shall be paid in the manner herein provided, and at such intervals as may be prescribed.(2)A registered dealer furnishing returns as required [by section 20] [These words brackets & figures substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 22(1).] shall pay into the Government treasury, in such manner and at such intervals as may be prescribed, the amount of tax due from him for the period covered by a return which he is required to file along with the amount of interest and any other sum payable by him.(3)A registered dealer furnishing a revised return in accordance with [sub-section (4)] [These words brackets & figures substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 22(1).] of section 20, when the revised return shows that a larger amount of tax than, the tax already paid, is payable, shall first pay into the Government treasury the

extra amount of tax.(4)(a)(i)The amount of tax due where the return or revised return has been furnished without full payment thereof shall be paid forthwith.(ii)the amount of tax which it becomes necessary to pay on account of the reduction in set-off because of any contingency specified in the rules, shall be paid at the time prescribed for making payment of tax for the period in which such contingency occurs.(b)(i)The amount of tax due as per any order passed under any provision of this Act, for any period, less any sum already paid in respect of the said period; and(ii)the amount of interest or penalty or both, if any, levied under any provision of this Act; and(iii)the sum, if any, forfeited and the amount of fine, if any, imposed under the Act or rules; and(iv)the amount of tax, penalty and interest demanded in the context of excess availment of incentives or availment of incentives not due; and(v)any other amount due under this Act,shall be paid by the person or dealer or the person liable therefor into the Government treasury within thirty days from the date of service of the notice issued by the Commissioner in respect thereof:Provided that, the Commissioner may, in respect of any particular dealer or person, and for reasons to be recorded in writing, allow him to pay the tax, penalty, interest or the sum forfeited, by instalments but the grant of instalment to pay tax shall be without prejudice to the other provisions of this Act including levy of penalty, or interest, or both.(5)Any tax, penalty, interest, fine or sum forfeited, which remains unpaid after the service of notice under sub-section (4), or any instalment not duly paid or any amount due or payable under this Act, shall be recoverable as an arrears of land revenue.(6)Notwithstanding anything contained in this Act or in any other law for the time being in force or in any contract, where any sum collected by a person by way of tax in contravention of section 60, is forfeited under section 29 and is recovered from him, such payment or recovery shall discharge him of the liability to refund the sum to the person from whom it was so collected. A refund of such sum or any part thereof can be claimed from the Commissioner by the person from whom it was realised by way of tax, provided such person has not resold the goods within a period of two years from the date of purchase and an application in writing in the prescribed form is made to the Commissioner, within two years from the date of the order of forfeiture. For this purpose, the Commissioner may send an intimation in the prescribed form to such of the said purchasers whose names and addresses are available in the records of the person who has collected any sum in contravention of section 60. On receipt of such application, the Commissioner shall hold such inquiry as he deems fit, and if the applicant proves to the satisfaction of the Commissioner that the goods are not resold by him as aforesaid and if the Commissioner is satisfied that the claim is valid and admissible and that the amount so claimed as refund was actually paid in Government treasury or recovered and no set-off or refund in respect of that amount was granted, he shall refund the sum or any part thereof, which is found due to the person concerned.(7)(i)There shall be established a Fund to be called "the Maharashtra Consumer Protection and Guidance Fund" (hereinafter, in this section, referred to as "the Fund"). From the amounts forfeited and recovered except for the amounts refunded as aforesaid to the purchasers and except for the amounts in respect of which a set-off or refund is granted, the remaining amount shall, after deducting the expenses of collection and recovery as determined by the State Government, under appropriation duly made by law in this behalf, be entered into, and transferred to, that Fund.(ii)No sum from the Fund shall be paid or applied for any purpose other than the one specified in clause (iii).(iii)The Fund shall be administered in the prescribed manner; and the amount in the Fund shall be utilised for meeting the expenses of any activities related to consumer protection and guidance as the State Government may direct, and for giving grant in the prescribed manner to any voluntary consumer organisation, society, association,

body or institution engaged in providing for the better protection of the interests of the consumers and having such qualifications as may be prescribed.(8)(a)Any dealer or person may apply to the Commissioner in the prescribed form for a clearance certificate and thereupon the Commissioner may, on the basis of the record, issue a certificate in the prescribed form within a period of fifteen days from the date of receipt of the application, in so far as he may, stating therein, the periods for which the returns have been filed or, as the case may be, have not been filed, assessments have been made, the status of pending proceedings, if any, and the amounts payable by the applicants, if any.(b)The Commissioner may, every year on the basis of the record, issue to every registered dealer a certificate regarding the amounts payable by him, as on the 1st April of that year, stating therein the periods for which returns have not been filed, the period-wise outstanding amounts of tax, penalty, interest and sum forfeited payable by the dealer including the amounts for which the due date of payment is not yet over, the amounts, the recovery of which has been stayed and the amounts under instalment The certificate shall in so far as it may be issued immediately after the 1st of April every year.(c)Nothing in the certificates issued under this sub-section shall be a bar on the Commissioner to initiate or continue any proceedings including recovery proceedings, if it is subsequently found that the certificates were issued on the basis of incomplete or erroneous information.

### **32A. [ Payment of tax or interest in certain cases. [Section 32A was inserted by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 8, (w.e.f. 1-5-2013).]**

(1)After submission of the report of the audit as required under section 61, if it is noticed by the Commissioner that the Accountant has made a recommendation in respect of a sum payable or, as the case may be, the interest payable, if any, and the dealer has accepted the recommendations so made, either fully or partly, then the said dealer shall pay the same within thirty days from the date of service of the notice issued by the Commissioner in respect thereof.(2)The provisions with regard to the payment of interest as provided under sub-section (2) of section 30 shall, in the circumstances provided under this section, apply mutatis mutandis as they apply to the tax that has remained unpaid before the last date prescribed for payment of the said tax as disclosed in the return or, as the case may be, the revised return.Explanation.- For the purposes of this section and section 32, the Commissioner shall not recover [tax, which is rupees five hundred or less, per order or, as the case may be, per period and the interest payable thereon].]

### **33. Special mode of recovery.**

(1)Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, on noticing that there is an outstanding liability of tax, interest or penalty against a dealer or person, or on whom a notice under sub-section (4) of section 32 has already been served, at any time, by notice in writing, require, -(a)any person from whom any amount of money is due, or may become due, to the said dealer or person, or(b)any person who holds or may subsequently hold money for or on account of such dealer or person,to pay to the Commissioner, either forthwith upon the money becoming due or being held or within the time specified in the notice (but not before the



money becomes due or is held as aforesaid), an amount equal to the amount due and outstanding from such dealer as aforesaid: Provided that, no action under this sub-section shall be taken till the date prescribed for filing of appeal, if the dealer makes an application in the prescribed form to the Commissioner before the said date stating therein that he is proposing to file an appeal against the order in pursuance of which the said notice under sub-section (4) of section 32 has been served on him. Explanation.- For the purposes of this section, the amount of money due to a dealer from, or money held for or on account of a dealer, by any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such dealer to such person. (2) The Commissioner may, at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice. (3) 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 dealer or a person, and the receipt of 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. (4) Any person discharging any liability to the dealer or person 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 dealer or a person for tax, penalty, interest and sum forfeited, whichever is less. (5) Where a 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 dealer or a person, or that he does not hold any money for or on account of the dealer or a person, then, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner. (6) Subject to the provisions of sub-section (5), any amount of money which a person is liable to pay to the Commissioner, shall, under sub-section (1) read with sub-section (4), if it remains unpaid, be recoverable as if it is a sum demanded under section 32 and accordingly any notice served under this section shall be deemed for the purposes of this Act to be a notice served under section 32 and the unpaid amount shall be recoverable as arrears of land revenue.

### **34. Special powers of Sales Tax authorities for recovery of tax as arrears of land revenue.**

(1) For the purpose of effecting recovery of the amount of tax, penalty, interest, amount forfeited or any other sum, due and recoverable from any dealer or other person by or under the provisions of this Act, as arrears of land revenue, -(i) the Commissioner of Sales Tax shall have and exercise all the powers and perform all the duties of the Commissioner under the Maharashtra Land Revenue Code, 1966 (Maharashtra XLI of 1966); (ii) the Additional Commissioner of Sales Tax shall have and exercise all the powers and perform all the duties of the Additional Commissioner under the said Code; (iii) the Joint Commissioner of Sales Tax shall have and exercise all the powers and perform all the duties of the Collector under the said Code; (iv) the Senior Deputy Commissioner and the Deputy Commissioner of Sales Tax shall have and exercise all the powers (except the powers of confirmation of sale and arrest and confinement of a defaulter in a civil jail) and perform, all the duties of the Assistant or Deputy Collector under the said Code; (v) the Assistant Commissioner and the Sales Tax Officer shall have and exercise all the powers (except the powers of confirmation of sale and arrest and confinement of a defaulter in a civil jail) and perform all the duties of the Tahsildar under the said Code. (2) Every notice issued or order passed in exercise of the powers conferred by sub-section

(1) shall, for the purposes of sections 24, 25, 26, 27 and 85 be deemed to be a notice issued or an order passed under the said Act.

### **35. Provisional attachment to protect revenue in certain cases.**

(1) If during the course of inquiry in any proceedings including proceedings related to recovery of any amount due, in respect of any person or dealer, or during any inspection or search in relation to the business of any person or dealer under this Act, the Commissioner is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, then he may, notwithstanding anything contained in any law for the time being in force or any contract to the contrary, attach provisionally by order in writing any money due or which may become due to such person or dealer from any other person or any money which any other person holds or may subsequently hold for or on account of such person or dealer: Provided that, the Commissioner shall specify in his order the amount of money to which the order applies: Provided further that, the Commissioner may, by an order revoke such order, if the dealer furnishes, to the Commissioner, a bank guarantee, in such time, for such period, as may be specified, in the said order. (2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of service of the order issued under subsection (1): Provided that, the Commissioner may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he may think fit, so, however that the total period of extension shall not in any case exceed two years. (3) The powers under this section shall be exercised by the Commissioner himself or the Additional Commissioner having jurisdiction over the entire State or, as the case may be, by any Joint Commissioner to whom the Commissioner has delegated such powers by a notification published in the Official Gazette. (4) Where an order under sub-section (1) is served upon any person, provisionally attaching any money, then, such person shall be personally liable, so long as the attachment order is not revoked or has not ceased to have effect, to pay to the Commissioner, the amount of money so attached. (5) If the said person or the dealer makes an application in the prescribed form to the Commissioner within fifteen days of the date of service of the order specified in sub-section (1), or as the case may be, within fifteen days of the date of service of the order extending the period under sub-section (2), then the Commissioner, after affording such person or dealer a reasonable opportunity of being heard, and, having regard to the circumstances of the case, may confirm, modify or cancel the order. (6) An appeal against any order passed under sub-section (5) shall lie with the Tribunal and all other provisions of section 26 shall apply accordingly.

### **36. Continuation and validation of certain recovery proceedings.**

(1) Where any notice of demand in respect of any tax, penalty, sum forfeited or interest (hereinafter in this section, referred to as "Government dues") is served upon a dealer or the person liable therefor and any appeal or other proceedings is filed or taken in respect of such Government dues, then, - (a) where such Government dues are enhanced in such appeal or proceeding, the Commissioner shall serve upon the dealer or person, as the case may be, another notice only in respect of the amount by which such Government dues are enhanced and any recovery proceedings in relation to such Government dues as are covered by the notice or notices of demand served upon him before the disposal of such appeal or proceeding may, without the service of any fresh notice, be

continued from the stage at which such proceedings stood immediately before such disposal;(b)where such Government dues are reduced in such appeal or proceedings,-(i)it shall not be necessary for the Commissioner to serve upon the dealer or person a fresh notice;(ii)the Commissioner shall give intimation of the fact of such reduction to the dealer or person;(iii)any recovery proceedings initiated on the basis of the notice or notices of demand served upon him before the disposal of such appeal or proceeding, may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal;(c)no recovery proceedings in relation to such Government dues shall be invalid by reason only that no fresh notice of demand was served upon the dealer or person after the disposal of such appeal or proceeding or that such Government dues have been enhanced or reduced in such appeal or proceeding:Provided that, where any Government dues are reduced in such appeal or proceeding and the dealer or person is entitled to any refund thereto, such refund shall be made in accordance with the provisions of this Act.(2)For the removal of doubts, it is hereby declared that no fresh notice of demand shall be necessary in any case where the amount of Government dues is not varied as a result of any order passed in appeal or the proceeding under this Act.(3)The provisions of this section shall apply in relation to every notice of demand served by the Commissioner upon a dealer or any other person liable for any Government dues.

### **37. Liability under this Act to be the first charge.**

- Notwithstanding anything contained in any contract to the contrary, but subject to any provision regarding creation of first charge in any Central Act for the time being in force, any amount of tax, penalty, interest, sum forfeited, fine or any other sum, payable by a dealer or any other person under this Act, shall be the first charge on the property of the dealer or, as the case may be, person.

### **38. Transfer to defraud revenue void.**

(1)Where, during the pendency of any proceedings under this Act or after the completion thereof, [the Commissioner has reason to believe that the liability of the dealer to pay tax or any other sum payable under this Act, is likely to be in excess of rupees twenty-five thousand and the dealer] [This portion was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 23.], creates a charge on, or parts with the possession by any mode of transfer whatsoever, including sale, mortgage, gift or exchange of any of the assets of his business valued at rupees ten thousand or more in favour of any other person with intent to defraud revenue, then, notwithstanding anything contained in any Act or contract to the contrary such charge or transfer shall be void as against any claim in respect of any tax or other sum payable by the dealer as a result of the completion of such proceedings or otherwise:Provided that, such change or transfer shall not be void if made for adequate consideration and without notice of the pendency of the proceeding or of the liability to pay any sum on completion of any proceedings.(2)Where any person liable to pay tax or other sum payable under this Act has, during the pendency of any proceeding under this Act or after completion thereof, created a charge on or parted with possession by any mode of transfer including sale, mortgage, gift or exchange of any of his assets in favour of any other person and the Commissioner is of the opinion that such charge of transfer becomes void under subsection (1), then the Commissioner shall issue a notice and hold enquiry and decide whether the charge or transfer became void under

sub-section (1).(3)If, after holding such enquiry the Commissioner is satisfied that the charge or transfer is void, he shall make an order declaring such charge or transfer to be void for the purposes of this Act.Explanation. - In this section, "assets" includes land, building, machinery, plant, shares, securities and fixed deposits in banks, to the extent to which any of the assets aforesaid does not form part of the stock-in-trade of the business of the assessee.

### **39. Rounding off tax, etc.**

- The amount of tax, penalty, interest, composition money, fine or any other sum payable, and the amount of set off or refund due under the provisions of this Act shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee, and if such part is less than fifty paise, it shall be ignored:Provided that, nothing in this section shall apply for the purposes of collection by a dealer of any amount by way of tax under this Act.

### **40. Adjustment of any payment.**

- Any payment made by a dealer or person in respect of any period towards [any amount due as per any order passed under the Act shall first be adjusted] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 24.] except in so far as the recovery of the said amount or part thereof is stayed under sub-section (6) [or, as the case may be, sub-section (6C)] [Inserted by Maharashtra Act No. 31 of 2017, dated 15.4.2017.] against the interest payable by him on the date of payment in respect of the said period and thereafter towards the amounts due as a penalty, sum forfeited and fine. Any amount remaining unadjusted shall then be adjusted towards the tax payable in respect of that period.

### **41. Exemption and refund.**

(1)The State Government, if satisfied that it is necessary in the public interest to grant refund of any tax levied and collected from any class or classes of dealers or persons, or, as the case may be, charged on the purchases or sales made by any class or classes of dealers or persons it may, by notification in the Official Gazette and subject to such terms and conditions as may be specified in the notification, provide for grant of refund of such tax, for such period and to such class of dealers or persons as specified in the said notification; on such tax payers applying to the Commissioner in the prescribed form for such refund :Provided that, such notification may be issued so as to have retrospective effect so however that the effective date is not earlier than the appointed day.(2)[\* \* \*] [Sub-sections (2) & (3) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 25.](3)[\* \* \*] [Sub-sections (2) & (3) were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 25.](4)[ Subject to such conditions as it may impose, the State Government may, by notification in the Official Gazette, provide for exemption from the payment of full or part of the tax payable,-(a)on the sales of motor spirits [\*\*\*] made by an oil company to another oil company;(b)on sales at retail outlets of motor spirits, other than aviation turbine fuel and aviation gasoline.[\*\*\*] [Deleted (c) by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]Explanation.- For the purposes of this sub-section, motor spirits [\*\*\*] [Deleted 'and petroleum products' by Maharashtra Act No. 42 of

2017, dated 29.5.2017.] shall mean such products as the State Government may, notify from time to time, in the Official Gazette.][Sub-section (4) substituted and deemed to have been substituted w.e.f. 1-4-2005, by Maharashtra 32 of 2006, Section 47. Prior to its substitution read as under:(4)Subject to such conditions as it may impose, the State Government may, by notification in the Official Gazette, provide for exemption from the payment of full or part of the tax payable on the purchases and sales of motor spirits and crude oil to any class or classes of dealers and for the purposes of this sub-section 'motor spirit' means such products as the State Government may notify, from time to time, in the Official Gazette.](5)[ Subject to such conditions and restrictions as it may impose, the State Government may, by notification in the Official Gazette, provide for exemption from the payment of full or part of the taxes payable on any class or classes of [sales of liquor or, as the case may be wine] [Inserted by Maharashtra 15 of 2011, Section 14, (w.e.f. 1-5-2011).] or by any class or classes of dealers.]

## 42. Composition of tax.

- [(1) \*\*\*.] [Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](2)The State Government may, by a notification in the Official Gazette, provide for a scheme of composition, subject to such conditions and restrictions as may be provided therein, of tax payable by dealers [\*\*\*] [Deleted 'who are running any eating house, restaurant, hotel, refreshment room or boarding establishment and the tax payable by dealers who are caterers and serve food and non-alcoholic drinks or tax payable by dealers running bakeries or dealers of second hand motor vehicles whose principal business is buying or selling motor vehicles or vendors' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.][selling Indian Made Foreign Liquor or Country Liquor at retail and holding licence in Form FL II appended to the Bombay Foreign Liquor Rules, 1953 or in Form CL III or in Form CL/FL/TOD/III appended to the Maharashtra Country Liquor Rules, 1973, framed under the Bombay Prohibition Act, 1949 (Bombay XXV of 1949)] [This portion was added by Maharashtra 32 of 2006, Section 48(b), (w.e.f 20-6-2006).].[\*\*\*] [Deleted '(3) and (3-A)' by Maharashtra Act No. 52 of 2017, dated by 29.5.2017.](3B)[ The registered dealers, who had undertaken the construction of flats, dwellings or buildings or premises and transferred them in pursuance of an agreement along with the land or interest underlying the land and where, -(a)such agreement is registered on or before the 31st May 2017; and(b)the works contract activity in respect of aforesaid agreement is continued on or after the date notified for the purpose of the Maharashtra Goods and Services Tax Act or, as the case may be, payment is received, then notwithstanding anything contained in sub-section (3A) or, as the case may be, in the Notification, Finance Department, No. VAT/2015/CR-65/Taxation.-1 dated the 9th July 2010, but subject to the conditions stated in column (3) at Serial Number (3) to (5) and (7) of the aforesaid notification, the said dealer shall, -(i)determine the composition amount in lieu of tax payable on the transfer of the goods (whether as goods or in some other form), in execution of the works contract under the Act, at one per cent. of the payment received in respect of said flats, dwellings or buildings or premises till the date immediately preceding the date on which the Maharashtra Goods and Services Tax Act comes into force, and deduct the amount so determined from the composition amount paid as per the aforesaid notification, and(ii)take the credit into the electronic credit ledger prescribed under the Maharashtra Goods and Services Tax Act of the balance unutilized amount remained on the date on which the Maharashtra Goods and Services Tax Act comes into force.][\*\*\*] [Deleted '(4)' by

Maharashtra Act No. 42 of 2017, dated by 29.5.2017.]

### **43. Applicability of all the provisions of this Act or any earlier law to person liable to pay tax under this Act.**

- Where in respect of any tax (including any penalty, interest and amount forfeited) due from a dealer or person under this Act or under any earlier law, any other person is liable for the payment thereof under section 44, all the relevant provisions of this Act or, as the case may be, of the earlier law, shall, in respect of such liability apply to such person also, as if he were the dealer himself.

### **44. Special provision regarding liability to pay tax in certain cases.**

(1)Where a dealer, liable to pay tax under this Act, dies then, -(a)if the business in which the dealer was engaged is continued after his death by his legal representative or any other person, such legal representative or other person shall be liable to pay the tax including any penalty, sum forfeited and interest due from such dealer under this Act or under any earlier law, in the like manner and to the same extent as the deceased dealer, and(b)if the business in which the dealer was engaged is discontinued whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had not died, the tax including any penalty, sum forfeited and interest due from such dealer under this Act, or under any earlier law, whether such tax including any penalty, sum forfeited and interest has been assessed before his death but has remained unpaid, or is assessed after his death.(2)Where a dealer, liable to pay tax under this Act, is a Hindu Undivided Family and there is a partial partition or partition of the joint family property amongst the various members or group of members, then each member or group of members shall be jointly and severally liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of the partial partition or partition, whether such tax including any penalty, sum forfeited and interest has been assessed before the partial partition or partition but has remained unpaid, or is assessed after such event.(3)Where a dealer, liable to pay tax under this Act, is a firm, and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 46, the tax, including any penalty, sum forfeited and interest due from the firm under this Act or under any earlier law, up to the time of dissolution, whether such tax including any penalty, sum forfeited and interest has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.(4)Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part, or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer under this Act or under any earlier law, up to the time of such transfer, disposal or change, whether such tax including any penalty, sum forfeited and interest has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.(5)Where the dealer liable to pay tax under this Act, -(a)is the guardian of a ward on whose behalf the business is carried on by the guardian, or(b)are trustees who carry on the business under a trust for a beneficiary, then, if the guardianship or trust is terminated, the ward or, as the

case may be, the beneficiary shall be liable to pay the tax including any penalty, sum forfeited and interest due from the dealer up to the time of the termination of the guardianship or trust, whether such tax including any penalty, sum forfeited and interest has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.(6)[ Subject to the provisions of the Companies Act, 2013, where any tax or other amount recoverable under this Act from a private company, whether existing or wound up or under liquidation, for any period, cannot be recovered, for any reason whatsoever, then, every person who was a director of the private company during such period shall be jointly and severally liable for the payment of such tax or other amount unless, he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the said company.] [Added by Maharashtra Act No. 31 of 2017, dated 15.4.2017.]

#### 45. Certain agents liable to tax for sales on behalf of principal.

(1)Where any person specified in sub-clause (a), (b) or (c) of clause (8) of section 2, [sells or purchases any taxable goods] [These words were substituted for the words 'sells any taxable goods' by Maharashtra 8 of 2012, Section 29(1)(a), (w.e.f. 1-5-2012).] on behalf of his principal, the person as well as the principal shall both be jointly and severally liable to pay the taxes on the [turnover of such sales or purchases] [These words were substituted for the words 'turnover of such sales' by Maharashtra 8 of 2012, Section 29(1)(b), (w.e.f. 1-5-2012).].(2)If the principal, on whose behalf the said person has [sold] [These words were substituted for the words 'sold any' by Maharashtra 8 of 2012, Section 29(2), (w.e.f. 1-5-2012).]]~~\*\*\*~~ [Deleted 'or purchased' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] any goods, shows to the satisfaction of the Commissioner that, the tax has been paid by the said person on such goods under sub-section (1), the principal shall not be liable to pay the tax again in respect of the same transaction and where the person shows to the satisfaction of the Commissioner that the principal has paid such tax, the person shall not be liable to pay the tax again in respect of the same transaction.(3)Where an agent of a non-resident dealer, [sells] [These words were substituted for the word 'sells' by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2012, Maharashtra 8 of 2012, Section 29(3)(a), (w.e.f. 1-5-2012).]]~~\*\*\*~~ **[Deleted 'or purchased' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]** ~~\*\*\*~~ **[These words were deleted by Maharashtra Act 14 of 2005 (w.e.f. 1-4-2005), Section 27.]** any goods on behalf of the non-resident dealer in the State, then the non-resident dealer and the agent residing in the State, shall be jointly and severally liable to pay tax on the [turnover of such sales] [These words were substituted for the words 'turnover of such sales' by Maharashtra 8 of 2012, Section 29(3)(b), (w.e.f. 1-5-2012).]]~~\*\*\*~~ [Deleted 'or purchased' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]:Provided that, if the non-resident dealer shows to the satisfaction of the Commissioner that the tax payable in respect of [such sale] [These words were substituted for the words 'such sale' by Maharashtra 8 of 2012, Section 29(3)(c), (w.e.f. 1-5-2012).]]~~\*\*\*~~ [Deleted 'or purchased' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]]~~\*\*\*~~ **[These words were deleted by Maharashtra Act 14 of 2005 (w.e.f. 1-4-2005), Section 27.]** has been paid by the agent residing in the State, then the non-resident dealer shall not be liable to pay tax again in respect of the same transaction and where the agent shows to the satisfaction of the Commissioner that the non-resident dealer has paid such tax, the agent shall not be liable to pay the tax again in respect of the same transaction.(4)Where any sale has been effected

by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract "and the contractor has executed the works contract, awarded to him, through a subcontractor, directly or otherwise, then notwithstanding, anything contained in any law or agreement to the contrary, the relationship between the contractor and the person who has actually executed the works contract or part of it as a sub-contractor shall be deemed to be that of the principal and agent and accordingly, -(a) where such principal assigns the whole or part of the execution of the works contract to different such agents resulting into the distribution of the turnover of the said sales amongst the principal and the agents or wholly amongst the agents whereby the principal escapes the liability to pay tax on the whole or part of the turnover of sales, then, having regard to the total turnover of sales, including the total turnover of sales in respect of execution of such contract, of the principal in the year of assessment being such that the principal would have been liable to pay tax under this Act if such works contract had been executed by himself alone the liability to pay tax on such total turnover of sales shall be that of the principal; (b) where such agent executes such works contract on behalf of the principal and each or either of them is liable to pay tax, then notwithstanding anything contained in any other law or any contract to the contrary, the principal and the agent shall be jointly and severally liable to pay tax in respect of the transfer of property in goods involved in the execution of such works contract; (c) if the principal shows to the satisfaction of the Commissioner that tax has actually been paid by the agent on the turnover of sales, the principal shall not be liable to pay tax again in respect of the same turnover of sales on which the agent has paid tax; (d) if the agent shows to the satisfaction of the Commissioner that the tax has been actually paid by his principal on the turnover of sales on which he is liable to pay tax under this Act, then the agent shall not be liable to pay tax again on the same turnover of sales on which the principal has paid tax; (e) no deduction from payment of tax under the preceding clauses shall be given to the principal or to the agent, unless a duly signed certificate in the prescribed form is produced; (f) a contractor assigning execution of a works contract (either in whole or in part) to a sub-contractor registered under this Act, may deduct from his total contract value or, as the case may be, the turnover of sales, the value or the turnover of sales in respect of works contract executed through the said sub-contractor provided a declaration in the prescribed form signed by such subcontractor is produced; (g) a sub-contractor who has been assigned execution of works contract (either in whole or in part) by a contractor may deduct from his total contract value or, as the case may be, the turnover of sales, the value or the turnover of sales in respect of such works contract executed by him provided a declaration in the prescribed form signed by such contractor is produced.

#### **46. Liability of firms and partners.**

(1) Notwithstanding any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment. (2) Any notice or order under this Act may be served on any person who was a partner during the relevant time, whether or not the firm has been dissolved and all the provisions of this Act shall apply accordingly. (3) Where any partner retires from the firm, he shall be liable to pay the tax, penalty, sum forfeited and interest, if any, remaining unpaid at the time of his retirement and any such amount due up to the date of retirement, though unassessed at that date and where at the time of death of the said partner, the legal representative is not a partner in said firm, he shall be



liable to pay such amounts only out of the estate of the deceased, in the like manner and to the same extent as a deceased partner would have been liable to pay if he had not died.

#### **47. Amalgamation [or demerger] [These words were inserted by Maharashtra 14 of 2005 (w.e.f. 1 4-2005), Section 28(3).] of Companies.**

(1)When two or more companies are to be amalgamated by the order of Court or of the Central Government [passed after the appointed day and is to take effect] [These words were substituted by Maharashtra 14 of 2005 (w.e.f 1-4-2005), Section 28(1).] from a date, earlier to the date of the order and any two or more of such companies have sold or purchased any goods to or from each other in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase shall be included in the turnovers of sale or purchase of the respective companies and shall be assessed to tax accordingly.(2)Notwithstanding anything contained in the said order, for all of the purposes of this Act, the said two or more companies shall be treated as distinct companies for all the periods upto the date of the said order and the registration certificates of the said companies shall be cancelled, where necessary, with effect from the date of the said order.(2A)[ (a) When any company is to be demerged by the order of the Court or of the Central Government passed after the appointed day and is to take effect from a date earlier to the date of the order, then for all of the purposes of this Act, it shall be presumed that the two or more companies brought into existence by the operation of the said order have not sold or purchased any goods to each other from the date of effect of the order to the date of the order.(b)Notwithstanding anything contained in the said order, for the purposes of this Act, the said two or more companies shall be treated as a single company for all the periods upto the date of the said order and the registration certificate of the company to be demerged shall be cancelled with effect from the date of the said order and the said two or more companies shall, subject to rules, be granted registration certificates from the date of the said order.](3)Words and expressions used in this section but not defined shall have the respective meanings assigned to them in the Companies Act, 1956 (1 of 1956).(2B)[ Notwithstanding anything contained in this section, if the order of the Court, Tribunal or the Central Government is passed on or after the appointed date of the Maharashtra Goods and Services Tax Act, then the provisions of the said Act, in this regard, shall be applicable.] [Inserted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]

## **Chapter VIII**

### **Set-Off, Refunds, Etc**

#### **48. Set-off, refund, etc.**

(1)The State Government may, by rules, provide that, -(a)in such circumstances and subject to such conditions and restrictions as may be specified in the rules, a set-off or refund of the whole or any part of the tax,-[\*\*\*] [Deleted '(i)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](ii)paid in respect of any earlier sale [\*\*\*] [Deleted 'or purchase' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] of goods under this Act be granted to the purchasing dealer; or[\*\*\*] [Deleted '(iii)and (iv)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](b)for the purpose of the levy of tax under

any of the provisions of this Act, the sale price [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 29(1).] may in the case of any class of sales [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 29(1).] be reduced to such extent, and in such manner, as may be specified in the rules.(2)No set-off or refund as provided by any rules made under this Act shall be granted to any dealer in respect of any purchase made from a registered dealer after the appointed day, unless the claimant dealer produces a tax invoice, containing a certificate that the registration certificate of the selling dealer was in force on the date of sale by him and the due tax, if any, payable on the sale has been paid or shall be paid and unless such certificate is signed by the selling dealer or a person duly authorised by him.\*\*\* [Deleted '(3)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](4)Where, under any notification issued under this Act or as the case may be, any earlier law, any sale or purchase of goods has been exempted from the payment of whole of sales tax or purchase tax, then, for the purposes of sub-section (3), the rate of tax applicable shall be nil; and where it is exempted from payment of any part of sales tax (or purchase tax), the rate of tax applicable shall be the rate at which the payment of tax is to be made by virtue of such exemption.(5)For the removal of doubt it is hereby declared that, in no case the amount of set-off or refund on any purchase of goods shall exceed the amount of tax in respect of the same goods, actually paid, if any, under this Act or any earlier law, into the Government treasury except to the extent where purchase tax is payable by the claimant dealer on the purchase of the said goods effected by him:Provided that, where tax levied or leviable under this Act or any earlier law is deferred or is deferrable under any Package Scheme of Incentives implemented by the State Government, then the tax shall be deemed to have been received in the Government Treasury for the purposes of this sub-section.(6)Where at any time after the appointed day, a dealer becomes entitled to a refund whether under any earlier law or under this Act, then such refund shall first be applied against the amount payable, if any, under any earlier law or this Act [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 29.] and the balance amount, if any, shall be refunded to the dealer.

#### **49. [ Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]**

\*\*\*.] [Sub-section (2A) was inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 28(2).][Added by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]

49. Refund of tax on declared goods sold in the course of inter-State trade or commerce.- Where any declared goods are sold by a dealer in the course of inter-State trade or commerce and tax has been paid by him under the Central Sales Tax Act, 1956, (74 of 1956) in respect of the sale of such goods in the course of inter-State trade or commerce, and such dealer shows to the satisfaction of the Commissioner that tax under this Act, or any earlier law has been paid in respect of an earlier sale or purchase of such goods made in the State after the 1st day of October 1958, then an amount equal to the tax so paid shall be reimbursed to such dealer making such sale in the course of inter-State trade or commerce, in such manner and subject to such conditions as may be prescribed.

## 50. Refund of excess payment.

(1) Subject to the other provisions of this Act and the rules made thereunder, [the Commissioner shall, by order refund] [These words were substituted for the words 'the Commissioner shall refund' by Maharashtra 32 of 2006, Section 49(a), (w.e.f. 20-6-2006).] to a person the amount or [tax, penalty, interest, security deposit deposited under Section 16] [These words were substituted for the words 'tax, penalty and interest' by Maharashtra 15 of 2011, Section 15, (w.e.f. 1-5-2011).] and fee except when the fee is paid by way of court fee stamp, if any, paid by such person in excess of the amount due from him. The refund may be either by deduction of such excess from the amount of tax, penalty, amount forfeited and interest due, if any, in respect of any other period or in any other case, by cash payment: Provided that, the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (4) of section 32 has been issued, or, as the case may be, any amount which is due as per any return or revised return but not paid and shall then refund the balance, if any. (2) [Sub-section (2) substituted by Maharashtra 32 of 2006, Section 49(b), (w.e.f. 20-6-2006). Prior to its substitution read as under: (2) Where any refund is due to any dealer according to the return or revised return furnished by him for any period, then subject to the other provisions of this Act including the provisions regarding provisional refunds such refund may provisionally be adjusted by him against the tax due and payable as per the returns or revised return furnished under section 20 for any subsequent period: Provided that, the amount of tax or penalty, interest or sum forfeited or all of them due from, and payable by, the dealer on the date of such adjustment shall first be deducted from such refund before making the adjustment.]] If a registered dealer has filed any returns, fresh returns or revised returns in respect of any period contained in any year and any amount is refundable to the said dealer according to the return, fresh return or revised return, then subject to rules, the dealer may adjust such refund against the amount due as per any return, fresh return or revised return for any [\* \* \*] [The word 'subsequent' deleted by Maharashtra 25 of 2007, Section 15(2), (w.e.f. 15-8-2007).] period contained in the said year, filed under this Act or the Central Sales Tax Act, 1956 (74 of 1956) or the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002. [Provided that, for the period commencing on or after the 1st April 2012, a dealer whose refund claim in a year is rupees five lakh or less, may, carry forward such refund to the return or revised return for immediate succeeding year to which such refund relates.] [This proviso was added by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 10, (w.e.f. 1-5-2013).]

## 51. Grant of refunds.

(1) Where a registered dealer has in any return, fresh return or revised return shown any amount to be refundable and has not undertaken to adjust such amount against the amount due as per any [\* \* \*] [The word 'subsequent' deleted by the Maharashtra 25 of 2007, Section 16(1), (w.e.f. 15-8-2007).] return in accordance with section 50, the Commissioner shall, on an application made by the dealer and subject to rules, and the other provisions of this Act, grant refund of such amount to the said dealer. [Provided that, the Commissioner may, subject to such conditions and restrictions as may be prescribed, reduce the refund and grant only part of the refund claimed in such application.] [Proviso was inserted by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 15, (w.e.f. 1-5-2010).] (2) (a) The registered dealer may, after the end of the year to which the return,

fresh return or revised return relates, make an application in the prescribed form for grant of refund of the amount claimed refundable as aforesaid. The Commissioner may, [on receipt of the application] [[Clause (a) was substituted by the Maharashtra 25 of 2007, Section 16(2)(a), (w.e.f. 15-8-2007). Prior to substitution Sub-clause (a) was as under:-(a)The Commissioner shall, grant the dealer refund of the amount claimed refundable as aforesaid within six months of the end of the year to which the return, fresh return or revised return relates and the refund relating to all the periods contained in one year may be granted by a single order:]] call for such additional information from the dealer, as he may think, necessary. The refunds relating to all the periods contained in one year may be granted by a single order.](b)[\* \* \*] [[Deleted by Maharashtra 15 of 2011, Section 16(1)(b) (w.e.f. 1-5-2011).Prior deleted portion read as under:(b)Notwithstanding anything contained In clause (a), where a dealer has obtained a registration certificate as provided under this Act, then the refund in respect of the returns, fresh returns or revised returns in respect of the year containing the date of effect of registration shall be granted within six months of the end of the year succeeding the said year:Provided that, the said dealer may apply in the prescribed form to the Commissioner at any time after the end of the year to which the refund relates for grant of the said refund and the Commissioner may subject to rules including rules relating to bank guarantees grant such refund:]]Provided that, where the return, fresh return or, as the case may be, revised return is filed after the date prescribed for filing the last return of the said year, then the period of six months shall be counted from the date of filing of the said return fresh return or revised return.[\* \* \*] [[Second proviso deleted by Maharashtra 25 of 2007, Section 16(2)(b), (w.e.f. 15-8-2007) Deleted proviso was as under:-Provided further that, where the return, fresh return or, as the case may be, revised return Is filed at any time after the date prescribed for filing the last return of the said year, then the refund shall be granted within eighteen months of the date of filing of the return, fresh return or revised return.]](3)(a)Notwithstanding anything contained in sub-section (2), if a dealer is, -(i)an exporter within the meaning of sub-section (1) or subsection (3) of section 5 of the Central Sales Tax Act, 1956 (74 of 1956); or(ii)a unit specified in the Explanation to sub-section (3) of section 8; or(iii)a holder of a Certificate of Entitlement under any Package Scheme of Incentives except the New Package Scheme of Incentives for [Tourism Projects 1999; or] [These words and figures were substituted for the words and figures 'Tourism Projects 1999' by the Maharashtra 25 of 2007, Section 16(3)(i), (w.e.f. 15-8-2007)] [a holder of an Identification Certificate issued to a Mega Unit covered under the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007; or] [These words and figures inserted by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 11(1), (w.e.f. 1-5-2013).](iv)[\* \* \*] [Deleted by Maharashtra 15 of 2011, Section 16(2)(a)(i) (w.e.f. 1-5-2011). (iv) selling any goods in the course of inter-State trade or commerce; or](v)[ the Canteen Stores Department or the Indian Naval Canteen [services; or] [Sub-clauses (v) added by the Maharashtra 25 of 2007, Section 16(3)(ii), (w.e.f. 15-8-2007).].](vi)[ selling the goods in the course of inter-State trade or commerce and turnover of the said inter-State sales in immediate previous year exceeds fifty per cent, of his total turnover of sales for that year.] [Sub-clause (vi) was added by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 11(3), (w.e.f. 1-5-2013).]then he may apply in the prescribed form to the Commissioner after filing the return for grant of refund relating to the period covered by a return, fresh return or revised return.[Explanation.- For the purpose of sub clause (i), the expression 'exporter' shall mean a registered dealer whose turnover of exports during such period as may be prescribed, is not less than such percentage of the total turnover of his sales as may be prescribed in this behalf.] [Added

by Maharashtra 15 of 2011, Section 16(2)(a)(ii) (w.e.f. 1-5-2011).](b)[ The Commissioner, on receipt of the said application, may require the dealer to furnish such bank guarantees for such amounts from such banks, for such periods and to such authorities as may be prescribed.] [[Substituted by Maharashtra 15 of 2011, Section 16(2)(b) (w.e.f. 1-5-2011). Prior substitution read as under : (b)The Commissioner, within one month of the receipt of the said application, -(i) may require the dealer to furnish such bank guarantees for such amounts from such banks, for such periods and to such authorities as may be prescribed; and (ii) may call for such additional information as he may think necessary.]](4)[ Save as otherwise provided in this section, the Commissioner shall grant the refund under this section within eighteen months from the end of the month containing the date of the receipt of the application for refund; Provided that, where a dealer has filed an application for refund under this section on or before the 31st March 2011, then, notwithstanding anything contained in subsection (4) as it existed prior to the date of commencement of Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2011 (Maharashtra of 2011), the Commissioner shall, -(a) in respect of the periods ending on or before the 31st March 2010, grant the refund to such dealer on or before the 30th September 2011, and (b) in respect of the periods beginning with the 1st April 2010 and ending on the 31st March 2011, grant of refund to such dealer on or before the 30th June 2012.](5)[ Notwithstanding anything contained in this section, if the dealer has furnished a bank guarantee for such amount, from such bank, for such period and to such authority as may be prescribed, the Commissioner shall grant the refund due under sub-section (2) or (3), within one month of the furnishing of the bank guarantee, irrespective of whether the additional information has been furnished or not.] [[Sub-section (5) substituted by the Maharashtra 25 of 2007, Section 16(4), (w.e.f. 15-8-2007). Substituted sub section (5) were as under (5)The Commissioner shall, within one month of the receipt of bank guarantee, where it is required to be furnished under sub-section (2), (3) or (4), grant the dealer a refund of the amount claimed as refundable in the return. Where the Commissioner has not required the dealer to furnish a bank guarantee or in any case, the Commissioner has called for additional information, then the Commissioner shall grant the dealer a refund of the amount found due. The refund shall be granted within a period of three months from the date of receipt of the application or, as the case may be, the date of receipt of the additional information whichever is later.]](6)(a) If before the grant of refund under this section, a notice for assessment covering the period to which the return relates is issued or if any proceedings under sub-section (3) or sub-section (4) of section 64 are initiated in respect of the period to which the return relates, then, -(i) if the dealer has not furnished a bank guarantee then no refund under this section shall be granted; and (ii) if the dealer has furnished a bank guarantee then an amount equal to the guaranteed amount shall be refunded. (b) If it is found as a result of any order passed under this Act that the refund granted under this section is in excess of the refund, if any, determined as per the said order, then the excess amount shall be recovered as if it is an amount of tax due from the dealer and the dealer shall be liable to pay simple interest at the prescribed rate per month or part thereof from the date of the grant of refund. (7) No refund under this section shall be granted unless an application as provided is made and no application under this section shall be entertained unless it is made within [eighteen months] [These words were substituted for the words 'three years' by Maharashtra 15 of 2011, Section 16(4), (w.e.f. 1-5-2011).] from the end of the year containing the period to which the return relates. [[Sub-section (4) was Substituted by Maharashtra 15 of 2011, Section 16(3), (w.e.f. 1-5-2011). Prior substitution read as under : (4)The Commissioner shall grant the refund under this section within three months of the receipt of application or receipt of

additional information whichever is later. If the additional Information is not furnished, then the refund shall be granted within six months of the receipt of the application.]]

Section 51 was substituted by Maharashtra 32 of 2006, Section 50, (w.e.f. 20-6-2006). Prior to its substitution read as under: 51. Provisional refunds (1) If a registered dealer has filed any returns or revised returns as required by or under this Act, and such returns show any amount to be refundable to the said dealer, then the said dealer may apply in the prescribed form to the Commissioner for grant of a provisional refund pending assessment. (2) The Commissioner may, require the said dealer to furnish such bank guarantee for such amounts and for such period as may be prescribed. On receipt of such guarantee, the Commissioner shall, subject to rules, grant the dealer a provisional refund of the amount claimed refundable as aforesaid within six months of the end of the year containing the period to which the return or revised return relates and the refund relating to all the periods contained in one year may be granted by a single order: Provided that, the refund relating to any period covered by a return shall be granted within three months of the end of the period to which the return relates, if the dealer, - (a) is an exporter within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956; (b) is a unit specified in the Explanation to sub-section (3) of section 8; (c) holds a certificate of Entitlement under any Package Scheme of Incentives; (d) is a person or dealer specified to be eligible for refund in any notification issued under subsection (1) of section 41: Provided further that, where the dealer has obtained a registration certificate as provided under section 16 except on account of change of place of business to different local area, then the provisional refund in respect of the year containing the date of effect of the certificate of registration shall be granted within six months of the end of the year succeeding the said year. (3) If it is found that the provisional refund granted is in excess of the refund found due, then the excess shall be recovered as if it is a tax due from the dealer and on such excess, interest shall be leviable at the prescribed rate per month or part thereof from the date of grant of the provisional refund. (4) If the dealer is required to furnish any information before the grant of provisional refund and the required information is not furnished in the prescribed time, then, for the purposes of this Act, the period in which the refund is to be granted shall commence from the first date of the month following the month in which the required information is furnished. (5) Provisional refund shall not be granted under this section to any dealer if before the grant of refund, a notice for assessment covering the period to which the refund relates is issued or proceedings under sub-section (3) or (4) of section 64 in respect of the period to which the refund relates are initiated.

## **52. Interest on Amount of Refund.**

- Where, [ \* \* \* ] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 31(1).], refund of any tax becomes due to a registered dealer, he shall, subject to rules, if any, be entitled to receive, in addition to the refund, simple interest at the prescribed rate on the amount of refund for the period commencing on the date next following the [last date of the period to which the refund relates and ending on the date of the order sanctioning the refund] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 31(2).] or for a period of twenty four months, whichever is less. The interest shall be calculated on the amount of refund due to the registered dealer in respect of the said period after deducting therefrom the amount of penalty, sum forfeited 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, any earlier law] [These words were substituted by Maharashtra 14 of 2005 (w.e.f 1-4-2005), Section 31(3).], or as the case may be, under the Central Sales Tax Act, 1956 (74 of 1956) 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. If the interest is reduced, then the amount granted in excess shall be recovered as if it is an amount payable under this Act:[Provided that, interest under this section shall not be granted towards any [\* \* \*] [Proviso added by Maharashtra 14 of 2005 (w.e.f 1-4 2005), Section 31(4).] refund granted under section 51.]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 making the last payment in respect of the said period, 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.

### **53. Interest on delayed refund.**

(1)[Where an amount required to be refunded by the Commissioner to any person, by virtue of the provisions contained in section 51 or by virtue of an order passed under any other provision of this Act, is not so refunded to him within ninety days of the end of the respective period provided in section 51 or, as the case may be, of the date of the said order, the Commissioner shall pay such person simple interest at the prescribed rate on the said amount from the date immediately following the expiry of the period of ninety days to the date of the refund :] [This portion was substituted by Maharashtra 32 of 2006, Section 52, (w.e.f. 20-6-2006). Prior to its substitution read as under: Where an amount required to be refunded by the Commissioner to any person, by virtue of an order issued under this Act, is not so refunded to him within ninety days of the date of the order, the Commissioner shall pay such person simple interest at the prescribed rate on the said amount from the date immediately following the expiry of the period of ninety days to the date of the refund:]Provided that, where the amount becomes refundable by virtue of an order of the Tribunal or the High Court or the Supreme Court, the interest under the provisions of this section shall be payable from the date immediately following the expiry of period of ninety days from the date of receipt of the order of the Tribunal, the High Court or the Supreme Court, by the officer whose order forms the subject of the proceedings before the Tribunal, the High Court or the Supreme Court, to the date of refund. The applicant dealer or person may supply to the said officer a certified copy of such order and if the copy is so furnished, interest shall become payable after the expiry of period of ninety days from the date of such supply.Explanation. - If the delay in granting the refund within the period of ninety days aforesaid is attributable to the said person, whether wholly or in part, the period of the delay attributable to him shall be excluded from the period for which interest is payable.(1A)[ In case of refunds, which become due on or after the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2017, the provisions of sub-section (1) shall be applicable, if the delay in granting refund is more than sixty days.] [Inserted by Maharashtra Act No. 31 of 2017, dated 15.4.2017.](2)Where any question arises as to the period to be excluded for the purposes of calculation of interest under the provisions of this section, such question shall be determined by the Commissioner, whose decision shall be final.

## **54. Power to withhold refund in certain cases.**

(1)Where an order giving rise to a refund is the subject matter of an appeal or further proceeding or where any other proceeding under this Act is pending, and the authority competent to grant such refund is of the opinion that the grant of the refund is likely to adversely affect the revenue, such authority may, with the previous approval of the Commissioner, withhold the refund till such time as the Commissioner may determine:Provided that, the Commissioner shall accord his approval to the withholding of the refund only if he is of the opinion that on the conclusion of such appeal, further proceedings or other proceedings, if it becomes necessary to recover the amount of refund in full or in part, then it may not be otherwise practicable or possible so to do in any reasonable period of time:Provided further that, no order withholding the refund shall be made after the expiry of ninety days from the date of service of the order giving rise to the said refund.(2)Where a refund is withheld under sub-section (1), the State Government shall pay interest in accordance with the provisions of section 53 on the amount of refund ultimately determined to be due to the person as a result of the appeal or further proceeding, or any other proceeding for the period from the date immediately following the expiry of ninety days from the date of service of the order referred to in subsection (1) to the date of refund.

## **Chapter IX Proceedings**

### **55. Advance ruling.**

(1)[On and from such date, as the State Government may, by notification in the Official Gazette, specify, any registered dealer] [This portion was substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 32(1)(a)] may apply in the prescribed form and manner, to the Tribunal for obtaining an advance ruling on the interpretation of any provision of this Act, rules or notifications[in respect of a transaction proposed to be undertaken by him,] [ These words were inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 32(1)(b).] even though any question relating to the said provision has not arisen in any proceeding.(2)If the Tribunal finds that the application does not involve any important and substantial question of law, then the Tribunal may, after giving the applicant a reasonable opportunity of being heard, reject the application.(3)If the application is admitted, then for determination of the question, the President shall cause a Bench to be constituted, consisting of three [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 32(2)(a).] members of the Tribunal, a senior practitioner entitled to appear before the Tribunal [to be nominated by the President] [These words were inserted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 32(1)(b).] and an Officer of the Sales Tax Department not below the rank of Joint Commissioner, to be nominated by the Commissioner. After hearing the applicant, the Bench shall pronounce its advance ruling on the question specified in the application. If the members of the Bench are divided, then the decision shall be the decision of the majority. The pronouncement of the advance ruling shall, in so far as it may be made by the said Bench within four months of the receipt of the application by the Tribunal.(4)The advance ruling so pronounced shall be binding unless there is a change of law on the basis of which the advance ruling



has been pronounced and accordingly no such question shall be entertained in any proceeding by any authority appointed or constituted under this Act, save as provided in section 27. [\* \* \*] [These words were deleted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 32(2)(b).].

## **56. Determination of disputed questions.**

(1) If any question arises, otherwise than in a proceedings before a Court or the Tribunal under section 55, or before the Commissioner has commenced assessment of a dealer under section 23, whether, for the purposes of this Act, -(a) any person, society, club or association or any firm or any branch or department of any firm, is a dealer, or (b) any particular person or dealer is required to be registered, or (c) any particular thing done to any goods amounts to or results in the manufacture of goods, within the meaning of that term, or (d) any transaction is a sale or purchase, or where it is a sale or purchase, the sale price or the purchase price, as the case may be, thereof, or (e) in the case of any person or dealer liable to pay tax, any tax is payable by such person or dealer in respect of any particular sale or purchase, or if tax is payable, the rate thereof, or (f) set-off can be claimed on any particular transaction of purchase and if it can be claimed, what are the conditions and restrictions subject to which such set-off can be claimed, the Commissioner shall, subject to rules, make an order determining such question. Explanation.- For the purposes of this sub-section, the Commissioner shall be deemed to have commenced assessment of the dealer under section 23 when the dealer is served with any notice by the Commissioner under that section. (2) The Commissioner may direct that the determination shall not affect the liability under this Act of the applicant or, if the circumstances so warrant, of any other person similarly situated, as respects any sale or purchase effected prior to the determination. (3) The Commissioner, for reasons to be recorded in writing, may, on his own motion, review an order passed by him under sub-section (1) or (2) and pass such order thereon as he thinks just and proper. The Commissioner may direct that the order of review shall not affect the liability of the person in whose case the review is made in respect of any sale or purchase effected prior to the review and may likewise, if the circumstances so warrant, direct accordingly in respect of any other person similarly situated : Provided that, no order shall be passed under this sub-section unless the dealer or the person in whose case the order is proposed to be passed has been given a reasonable opportunity of being heard: Provided further that, before initiating any action under this sub-section, the Commissioner shall obtain prior permission of the State Government. (4) If any such question arises from any order already passed under this Act or any earlier law, no such question shall be entertained for determination under this section; but such question may be raised in appeal against such order. (5) The Commissioner, in so far as he may, shall decide the applications for determination in the chronological order in which they were filed.

## **57. Agreement to defeat the intention and application of the Act to be void.**

(1) If the Commissioner is satisfied that an arrangement has been entered into between two or more persons or dealers to defeat the application or purposes of this Act or any provision of this Act, then the Commissioner may by order declare the arrangement to be null and void as regards the application and purposes of this Act. He may, by the said order, provide for increase or decrease in the amount of tax payable by any person or dealer who is affected by the arrangement whether or not such dealer or person is a party to the arrangement, in such manner as the Commissioner

considers appropriate so as to counteract any tax advantage obtained by that dealer from or under the arrangement.(2)For the purposes of this section, -(i)"arrangement" includes any contract, agreement, plan or understanding, whether enforceable in law or not, and all steps and transactions by which the arrangement is sought to be carried into effect;(ii)"tax advantage" includes, -(a)any reduction in the liability of any dealer to pay tax,(b)any increase in the entitlement of any dealer to claim set-off or refund,(c)any reduction in the sale price or purchase price receivable or payable by any dealer.(3)Before passing any order under this section, the Commissioner shall afford a reasonable opportunity of being heard to any such person or dealer whose tax advantage is sought to be counteracted.

## **58. Special provisions for statutory orders pertaining to a period shorter or longer than a year.**

- Where any order under this Act is being passed in respect of a dealer for a part of a year for any reason whatsoever, then for the purposes of levy of tax or exemption from the payment of whole or part of tax and for any purposes incidental or ancillary thereto, any reference to any specified amount or amounts in any section other than section 3 or in any rule or in any notification issued under this Act in relation to a year shall, for the purposes of such order, be construed as a reference to the said amount or amounts as modified by multiplying each such amount or amounts by a number of which the numerator is the number of months in the period for which the order is being passed and the denominator is twelve:Provided that, where the period includes a part of a month, then if such part is of fifteen days or more, it shall be increased to one complete month and if such part is less than fifteen days, it shall be ignored:Provided further that, where such period is of less than fifteen days, it shall be increased to one complete month.

## **59. Power to transfer proceedings.**

(1)The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, by order in writing after recording his reasons for so, doing so transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer and he may likewise transfer any such proceedings including a proceeding pending with any officer or already transferred under this section, from any officer to any other officer whether with or without concurrent jurisdiction or to himself:Provided that, nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both the officers are situated in Brihan Mumbai including [Thane, Palghar and Raigad Districts] [Substituted 'Thane and Raigad District' by Maharashtra Act No. 26 of 2018, dated 31.3.2018.] or, as the case may be, in the same district as constituted under section 4 of the Maharashtra Land Revenue Code, 1966. (Maharashtra XLI of 1966).(2)For the purposes of this section, any proceedings shall be deemed to be pending only when any authority, having appropriate jurisdiction, issues notice under the provisions of this Act, rules or notifications and the proceedings shall be deemed to be pending only after issue of such notice.(3)Where no proceedings are pending before any authority, then any authority having appropriate jurisdiction over a person or dealer, may initiate and complete any proceedings whatsoever.Explanation I. - In this section, the word "proceedings" in relation to any dealer means all proceedings under this Act in respect of any

period, which may be pending on the date of such order or which may have been completed on or before such date, and also includes all proceedings under this Act which may be commenced after the date of such order in respect of the said period in relation to such dealer. Explanation II. - [\* \* \*] [This Explanation II was deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 33.]

## **60. Prohibition against collection of amounts by way of tax or in lieu of tax in certain cases.**

(1) No person shall collect any sum by way of tax in respect of sales of any goods which are not taxable goods. (2) No person, who is not a registered dealer, shall collect in respect of any sale of goods any sum by way of tax from any other person and no registered dealer shall collect any amount by way of tax or in lieu of tax in excess of the amount of tax payable by him on any sale of goods under the provisions of this Act. Explanation.- For the purposes of this sub-section, where, the total amount of tax collected on the turnover of sales by a registered dealer, exceeds the amount of tax payable by the dealer on such turnover, and if neither the said dealer nor the Commissioner can identify the individual transactions on which such excess collection has taken place, then, for the purposes of this sub-section, it shall be deemed that the excess collection is attributable in proportionate amounts to all the transactions comprising the turnover and accordingly it shall be deemed for the purposes of this section that an excess amount as aforesaid has been collected on each and every such transaction. (3) Nothing in sub-section (2) shall apply where a person is required to collect such amount of tax separately in order to comply with the conditions and restrictions imposed on him under the provisions of any law for the time being in force. (4) Notwithstanding anything contained in sub-section (2), a dealer who is not a works contractor and who has been permitted by the Commissioner to pay a lump sum in lieu of tax under any provision of this Act, rules or notification shall not collect any sum by way of tax or in lieu of tax on the sale of goods if made during the period to which such lump sum payment applies.

## **61. Accounts to be audited in certain cases.**

(1) Every dealer liable to pay tax shall, -(a) if his turnover of sales or, as the case may be, of purchases [exceeds rupees sixty lakh] [Substituted for the words 'exceed or exceeds rupees forty lakh' by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 16(1), (w.e.f. 1-5-2010).] in any year, or (b) [a dealer or person who holds licence in,- [Clause (b) was substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 34(1).] (i) Form P.L.L. under the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966, or (ii) Form B-RL under the Maharashtra Manufacture of Beer and Wine Rules, 1966, or (iii) Form E under the Special Permits and Licence Rules, 1952, or (iv) Forms FL-I, FL-II, FL-III, FL-IV under the Bombay Foreign Liquor Rules, 1953, or (v) Forms CL-I, CL-II, CL-III, CL/FL/TOD-III under the Maharashtra Country Liquor Rules, 1973,] (c) [if he holds an Entitlement Certificate in respect of any Package Scheme of incentives, granted under this Act or, as the case may be, under the Bombay Sales Tax Act, 1959,] [Clause (c) was inserted by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 16(2), (w.e.f. 1-5-2010).] get his accounts in respect of such year audited by an accountant within the prescribed period from the end of that year and furnish within that period the [complete report of

such audit] [These words were substituted for the words 'report of such audit' by Maharashtra 15 of 2011, Section 17(1)(a), (w.e.f. 1-5-2011).] in the prescribed form duly signed and verified by such accountant and setting forth such particulars and certificates as may be prescribed.[Provided that, for the year 2017-18, the provisions of this subsection shall be applicable to a dealer, whose registration is deemed to have been cancelled under sub-section (6-A) of section 16, if the,-(a)aggregate of his turnover of sales and the value of goods transferred to any other place of his business or of his agent or principal, situated outside the State, not by reason of sale, or(b)turnover of purchases, exceeds rupees twenty five lakh.][Provided further that, a dealer whose tax liability, in any year commencing on or after the 1st April 2019 does not exceed rupees twenty-five thousand, shall not be liable to file such audit report.Explanation. - For the purpose of this proviso, the expression "tax liability" means the total of all taxes payable by a dealer under the Value Added Tax Act or, as the case may be, the Central Sales Tax Act, 1956 (74 of 1956), after adjustment of the amount of set-off or refund claimed by the dealer, if any, under the respective Acts.] [Inserted by Maharashtra Act No. 16 of 2019, dated 9.7.2019.][Explanation I] [The Explanation numbered as 'Explanation-I' by the Maharashtra 15 of 2011, Section 17(1)(b) (w.e.f. 1-5-2011).]- [For the purposes of this section and sub-section (1) of section 32A] [These words were substituted for the words 'For the purposes of this section' by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 12, (w.e.f. 1-5-2013).], "Accountant" means a Chartered Accountant within the meaning of the Chartered [Accountants Act, 1949 or a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959] [These words and figures were substituted for the words and figures 'Accountants Act, 1949' by Maharashtra 25 of 2007, Section 17(1), (w.e.f. 15-8-2007).].[Explanation II.- For the purposes of this Section, an audit report shall be deemed to be the "complete audit report" only if all the items, certifications, tables, schedules, and annexures are filled appropriately and are arithmetically self-consistent.] [Explanation II was added by Maharashtra 15 of 2011, Section 17(1)(b) (w.e.f. 1-5-2011).](2)If any dealer liable to get his accounts audited under sub-section (1) fails to furnish a copy of such report within the time as aforesaid, the Commissioner may, after giving the dealer a reasonable opportunity of being heard, impose on him, in addition to any tax payable, a sum by way of penalty equal to one tenth per cent, of the total sales [\* \* \*] [The words 'or as the case may be, purchases or a sum of one lakh rupees, whichever is less' deleted by Maharashtra 25 of 2007, Section 17(2), (w.e.f. 15-8-2007).].[Provided that, if the dealer fails to furnish a copy or such report within the period prescribed under sub-section (1), but files it within one month of the end of the said period, and the dealer proves to the satisfaction of the Commissioner that the delay was on account of factors, beyond his control, then no penalty under this sub-section shall be imposed on him.] [Proviso added by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 34(2).](2A)[ Where a dealer liable to file audit report under this section has knowingly furnished the audit report which is not complete, then the commissioner may, after giving a reasonable opportunity of being heard, impose on him, in addition to any tax payable or any other penalty leviable under this section or any other section, a sum by way of penalty equal to one tenth per cent., of the total sales.] [Inserted by Maharashtra 15 of 2011, Section 17(2) (w.e.f. 1-5-2011).](3)[ Nothing in sub-sections (1) and (2) shall apply to Departments of the Union Government, any Department of any State Government, local authorities, the Railway Administration as defined under the Indian Railways Act, 1989), the Konkan Railway Corporation Limited and the Maharashtra State Road Transport Corporation constituted under the Road Transport Corporation Act, 1950.] [Sub-section (3) added by the Maharashtra 25 of 2007, Section

17(3), (w.e.f. 15-8-2007).]

## **62. Assessment proceedings etc., not to be invalid on certain grounds.**

(1)No [\* \* \*] [This word was deleted by Maharashtra Act No. 14 of 2005, Section 35(1)(a), (w.e.f. 1-4-2005).], assessment (including review, appeal, rectification [penalty and forfeiture] [These words were substituted by Maharashtra Act No. 14 of 2005, Section 35(1)(b), (w.e.f. 1-4-2005).], notice, summons or other proceedings furnished, made or issued or taken or purported to have been furnished, made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such [\* \* \*] [This word was deleted by Maharashtra Act No. 14 of 2005, Section 35(1)(a), (w.e.f. 1-4-2005).], assessment, notice, summons or other proceedings, if such [\* \* \*] [This word was deleted by Maharashtra Act No. 14 of 2005, Section 35(1)(a), (w.e.f. 1-4-2005).], assessment, notice, summons or other proceedings are, in substance and effect in conformity with or according to the intent, purposes and requirements of this Act.(2)The service of any notice, order or communication shall not be called in question, if the said notice, order or communication, as the case may be, has already been acted upon by the dealer or person to whom it is issued or which service has not been called in question at or in the earlier proceedings commenced, continued or finalized pursuant to such notice, order or communication.(3)No order, including an order of assessment, review, appeal, rectification [penalty or forfeiture] [These words were substituted by Maharashtra Act No. 14 of 2005, Section 32(2), (w.e.f. 1-4-2005).] passed under the provisions of this Act shall be invalid merely on the ground that the action could also have been taken by any other authority under any other provisions of this Act.

## **Chapter X**

### **Liability to Produce Accounts Etc.**

#### **63. Accounts.**

(1)Every dealer liable to pay tax under this Act, and any other dealer, who is required so to do by the Commissioner by notice in the prescribed form served on him, shall keep a true account of the value of the goods sold or purchased by him.(2)If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a dealer is liable to pay tax during any period, or are so kept as not to enable a proper scrutiny of the returns or the statements furnished, the Commissioner may require such dealer by notice in writing to keep such accounts, including records of sales or purchases in such form or manner as in his opinion is necessary for the purpose of proper quantification of tax and as he may, subject to anything that may be prescribed in that behalf, in writing direct.(3)The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any dealer, or by notification in the Official Gazette, direct any class of dealers, to maintain accounts and records showing such particulars regarding their purchases, sales or delivery of goods, and payments made or received towards sale or purchase of goods in such form, and in such manner, as may be specified by him.(4)Every registered dealer shall ordinarily keep all his accounts, registers

and documents relating to his stocks of goods, or to purchases, sales and delivery of goods made by him or payments made or received towards sale or purchase of goods at the place or places of business specified in his certificate of registration or with the previous approval of the Commissioner, at such other place as may be agreed to by the Commissioner.(5)[ Where,-(a)any sale of goods is made and thereafter the goods are returned within the prescribed time, then the goods returned shall be accounted for in the return for the period in which appropriate entries are taken in the books of accounts; and(b)any purchase of goods is made and thereafter the goods are returned within the prescribed time, then the goods returned shall be accounted for in the return for the period in which appropriate entries are taken in the books of accounts.(6)If the sale price or, as the case may be, the purchase price of any goods is varied and credit notes, or as the case may be, debit notes, are requested to be issued to give effect to such variation, then,-(a)the credit notes or, as the case may be, debit notes, shall separately specify the component of tax, if any, and the component of price, and(b)such credit notes or, as the case may be, debit notes, shall be accounted for in the return in the period in which appropriate entries for debit notes and credit notes are taken in the books of accounts.](7)[ If during the course of any proceedings in the case of any dealer or otherwise, it appears to the Commissioner that the quantum of tax payable or, as the case may be, the amount of set-off or refund as disclosed in the returns filed by the dealer or, as the case may be, recorded in the books of accounts of that dealer is incorrect, then the Commissioner may send an intimation in the prescribed Form to such dealer communicating the likely additional quantum of tax, if any, which should have been paid, or the likely reduction in the quantum of set-off or refund and may advise him to file a return or, as the case may be, revised return after taking into account the contents of the intimation.] [Sub-section (7) added by the Maharashtra Value Added Tax (Levy and Amendment and Validation) Act, 2009, Section 8, (w.e.f. 1-7-2009).]

## **64. Production and inspection of accounts and documents and search of premises.**

(1)The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information, relating to stocks of goods, or to sales, purchases and delivery of goods or to payments made or received towards sales or purchases of goods by the dealer, or any other information relating to his business, as may be necessary for the purposes of this Act.(2)All accounts, registers and documents relating to stock of goods of, or to purchases, sales and delivery of goods, payments made or received towards sale or purchase of goods by any dealer and all goods and cash kept in any place of business of any dealer, shall at all reasonable times, be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of the goods and cash found as appear to him to be necessary for the purposes of this Act.(3)If the Commissioner has reason to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act [or for any prosecution] [These words were added by the Maharashtra Value Added Tax (levy and Amendment) Act, 2005, Section 37, (w.e.f. 1-4-2005).]:Provided that, on application of the dealer, the Commissioner shall provide true copies of the said accounts, registers or

documents.(4)For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business of any dealer or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stocks of goods relating to his business.(5)Where any books of accounts, other documents, money or goods are found in the possession or control of any person in the course of any search, it shall be presumed, unless the contrary is proved, that such books of accounts, other documents, money or goods belong to such person.Explanation. - For the purposes of this section, "place of business" includes a place where the dealer is engaged in business, through an agent by whatever name called or otherwise, the place of business of such agent, a warehouse, godown or other place where the dealer or the agent stores his goods and any place where the dealer or the agent keeps the books of accounts.

## 65. Cross-checking of transactions.

(1)With a view to preventing evasion of tax and ensuring proper compliance with the provisions of this Act, the Commissioner may, from time to time, collect, information regarding sales and purchases effected by any class of dealers and cause any of such transactions of sale and purchase to be cross-checked.(2)For this purpose, the Commissioner may, from time to time, by notification in the Official Gazette require any class of dealers to furnish such information, details and particulars as may be specified therein regarding the transactions of sales and purchases effected by them during the period mentioned in the said notification in such form, to such authority and by such date as may be specified therein.(3)[\* \* \*] [Sub-clauses (3) and (4) were deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, section 38.](4)[\* \* \*] [Sub-clauses (3) and (4) were deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, section 38.]

## 66. Survey.

(1)With a view to identifying dealers who are liable to pay tax under this Act, but have remained unregistered, the Commissioner shall, from time to time, cause a survey of unregistered dealers to be taken.(2)For the purposes of the survey, the Commissioner may, by general or special notice, require any dealer or class of dealers to furnish the names, addresses and such other particulars as he may find necessary relating to the persons and dealers who have purchased any goods from or sold any goods, to such dealer or class of dealers during any given period.(3)For the purposes of survey, the Commissioner may call for details and particulars regarding the services provided by public utilities and financial institutions including Banking companies which he is of the opinion shall be relevant and useful for the purposes of the survey. He may, from time to time, cause the results of the survey to be published in any manner as he thinks fit, so however as not to disclose or indicate the identity of any particular unregistered dealer identified during the survey.(4)[\* \* \*] [Sub-sections (4), (5), (6) and (7) were deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 39.](5)[\* \* \*] [Sub-sections (4), (5), (6) and (7) were deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 39.](6)[\* \* \*] [Sub-sections (4), (5), (6) and (7) were deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 39.](7)[\* \* \*] [Sub-sections (4), (5), (6) and (7) were deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 39.]

## **67. Establishment of check-post and barriers.**

(1) If the Government considers it necessary with a view to preventing or checking evasion of tax under the Act, it may, by notification in the Official Gazette, direct the establishment of check-post or the erection of a barrier or both, at such place in the State or at the border of the State as may be specified therein. (2) The owner or person in charge or driver of a vehicle shall, - (a) carry with him a tax invoice or a bill of sale or a delivery note or such other documents as may be prescribed in respect of the goods carried by the vehicle; (b) produce the documents referred to in sub-clauses (a) before any officer-in-charge of check-post or barrier or any other officer authorised under subsection (1) of section 77 and obtain the seal of such officer affixed thereon and give one copy of the bill of sale and delivery note or other document to the said officer and carry and retain with him the other copy until the termination of movement of goods; (c) on entering the State, report at the first situated check-post or barrier, and while leaving the State, report at the last situated check-post or barrier and give a declaration to the said officer containing such particulars as may be prescribed in respect of the goods carried in the vehicle; (d) stop the vehicle and keep it stationary so long as may be required by the said officer to examine the goods and inspect the records relating to the goods carried in the vehicle and which are in the possession of such driver or other person-in-charge of a vehicle, and who shall, if so required, give his name and address and the name and address of the owner of the vehicle. (e) Where any vehicle is intercepted by an officer authorised under subsection (1) of section 77, such officer may, if he deems it necessary, direct the owner or driver or person-in-charge of the vehicle to take it to the nearest check-post or barrier or police station and the owner, driver or person-in-charge of the vehicle shall comply with such direction.

## **68. Transit of goods by road through the State and issue of transit pass.**

(1) Where a vehicle is carrying taxable goods, - (a) from any place outside the State to any place outside the State and passes through the State; or (b) imported into the State from any place outside the country and such goods are being carried to any place outside the State, the driver or any other person-in-charge of such vehicle shall furnish the prescribed information and obtain a transit pass in the prescribed form, in duplicate, from the officer-in-charge of the first check-post or barrier after its entry into the State or after movement of such goods has commenced from the State, as the case may be, or from the officer to whom powers have been delegated under sub-section (1) of section 77 upon interception of the goods vehicle after its entry into the State or after movement of such goods has commenced, as the case may be. (2) The driver or the person-in-charge of the vehicle shall deliver within the stipulated time a copy of the transit pass obtained under sub-section (1) to the officer-in-charge at the last check-post or barrier before its exit from the State. (3) (a) If for any reason, the goods carried in a vehicle are not moved out of the State within the time stipulated in the transit pass, the owner, driver or person-in-charge of the goods vehicle shall furnish to the officer empowered in this behalf the reasons for such delay and other particulars, if any, thereof and such officer shall after due enquiry, where necessary, extend the time of exit by suitably amending the transit pass. (b) Where the goods carried by a vehicle, after their entry into the State or after commencement of movement, as the case may be, are claimed to be transported outside the State by any other vehicle or by any other means, the onus of proving that the goods actually moved out of the State shall be on the driver, person-in-charge or owner of the vehicle who originally brought the



goods into the State.(4)If the driver or any other person-in-charge of the vehicle does not comply with the requirements of sub-section (2), then it shall be presumed, unless proved otherwise, that the said goods have been sold within the State by the owner of the vehicle and the owner shall be assessed to tax as if he is a dealer liable to pay tax by an officer empowered in this behalf by the Commissioner and all the provisions of this Act shall apply accordingly.(5)If the owner of the vehicle having obtained the transit pass as provided under sub-section (1) fails to deliver the same as provided in sub-section (2), he shall be liable to pay by way of penalty a sum equal to twice the amount of tax leviable on the goods transported.(6)In a case where a vehicle owned by a person is hired for transport of goods by some other person, the hirer of the vehicle shall, for the purposes of this section, be also deemed to be the owner of the vehicle.

## **69. Automation.**

(1)The State Government may, by notification in Official Gazette, provide that the provisions contained in the Information Technology Act, 2000 (21 of 2000), and the rules made and directions given under that Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, in so far as they may, as far as feasible, apply to the procedures under this Act.(2)Where any notice, [or communication] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 40.] is prepared on any automated data processing system and is properly served on any dealer or person, then the said notice, [or communication] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 40.] shall not be required to be personally signed by any officer or person and the said notice, [or communication] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 40.] shall not be deemed to be invalid only on the ground that it is not personally signed by any such officer.(3)[ Where any fresh certificate of registration is prepared on any automated data processing system and is issued to any dealer, then such fresh certificate of registration shall not be required to be personally signed by any officer and the said certificate shall not be deemed to be invalid only on the ground that it is not personally signed by any such officer.] [Sub-section (3) added by the Maharashtra 25 of 2007, Section 18, (w.e.f. 1-4-2005).]

## **Chapter XI Statistics**

### **70. Power to collect statistics.**

(1)The Commissioner may, if he considers that, for the purposes of the better administration of this Act, it is necessary so to do, he may by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with, by or in connection with to this Act.(2)Upon such direction being given the Commissioner, or any person or persons, authorised by the Commissioner in this behalf, may, by notification in the Official Gazette; and if found necessary by notice in any

newspapers or in such other manner as in the opinion of the Commissioner or the said person, is best suited to bring the notice to the attention of dealers and other person or persons, call upon all dealers or any class of dealers or persons to furnish such information or returns as may be specified therein relating to any matter in respect of which statistics is to be collected. The form in which, the persons to whom or, the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

## **71. Disclosure of information by a public servant.**

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceeding before a Criminal Court), or in any record of an assessment proceeding, or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act shall, save as provided in sub-section (3) be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872 (1 of 1872), no court shall save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof. (2) Save as provided in sub-section (3), if any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both: Provided that, no prosecution shall be instituted under this section except with the previous sanction of the State Government. (3) Nothing contained in this section shall apply to the disclosure of, - (a) any such particulars in respect of any such statement, return accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1988 (XLV of 1860 49 of 1988), or this Act, or any other law for the time being in force; or (b) any such particulars to the State Government or to any person acting in the execution, or for the purposes, of this Act; or (c) any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or (d) any such particulars to [a Civil Court or Tribunal constituted under any Central law] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 41 (w.e.f. 1-4-2005).] in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or (e) any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or (f) any such particulars where such particulars are relevant for the purposes of any inquiry into the conduct of an official of the Sales Tax Department, to any person or persons appointed as an inquiry officer under any relevant law; or (g) such facts to an officer of the Central Government or any State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or (h) any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Bombay Stamp Act, 1958 (Bombay 10 of 1958) or the Indian Stamp Act, 1899 (II of 1899), to impound an insufficiently stamped document; or (i) any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in connection with sales tax proceedings against a legal practitioner, sales tax practitioner, cost accountant or chartered accountant, to the authority, if any, empowered to take disciplinary action

against the members practising the profession of a legal practitioner, sales tax practitioner, cost accountant or chartered accountant, as the case may be; or(j)any such particulars to the Director, Bureau of Economics and Statistics or any officer serving under him or to any person or persons authorised under sub-section (2) of section 70 as may be necessary for enabling the Director or such person or persons to carry on their official duties; or(k)any such particulars to any agency appointed for the purposes of data entry on any automated system or for the purpose of operating, upgrading or maintaining any automated system where such agency is contractually bound not to use or disclose such particulars except for the aforesaid purposes; or(l)any such particulars to an officer of the Central Government or any State Government as may be necessary for the administration of, or for the purposes of inquiry or prosecution under any law in force in any part of India.

## **72. Disclosure of information required under Section 70 and failure to furnish information or return under that Section.**

(1)No information of any individual return or part thereof, with respect to any matter given for the purposes of section 70 shall, without the previous consent in writing of the dealer or person or his authorised agent, be published in such manner as to enable any particulars to be identified as referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.(2)Except for the purposes of prosecution under this Act, or any other Act, no person who is not engaged in the collection of statistics under this Act or of compilation or computerization thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in that section.(3)If any person engaged in connection with the collection of statistics under section 70 or compilation or computerization thereof wilfully discloses any information or the contents of any return given-or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under any other Act, he shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both.[Provided that, no prosecution shall be instituted under this subsection, except with the previous sanction of the State Government.] [This proviso added by the Maharashtra Act 14 of 2005, Section 42 (w.e.f. 1-4-2005).](4)Nothing in this section shall apply to the publication of any information relating to a class of dealers or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

## **73. Publication and disclosure of information respecting dealers and other persons in public interest.**

(1)Notwithstanding anything contained in sections 71 and 72, if the State Government is of the opinion that it is necessary or expedient in the public interest to publish or disclose the names of any dealers or other persons and any other particulars relating to any proceedings under this Act in respect of such dealers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner and it thinks fit.(2)No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or interest levied or any

conviction for any offence connected with any proceeding 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 names 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.

## Chapter XII

### Offences and Penalties

#### **74. [ Offences and penalty.] [Section 74 was substituted by Maharashtra Act No. 14 of 2005, Section 43.]**

(1) Whoever knowingly, - (a) not being a registered dealer under this Act, represents that he is or was a registered dealer at the time when he sells or buys goods, or (b) furnishes a false return, or (c) produces before the Commissioner or the Tribunal, a false bill, cash memorandum, voucher, declaration, certificate or other document referred to in sub-section (4) of section 29, or (d) keeps false account of the value of goods bought or sold by him in contravention of sub-section (1) of section 63, or (e) produces false accounts, registers or documents or knowingly furnishes false information, or (f) issues to any person any certificate or declaration, under the Act, rules or notifications, or a bill, cash memorandum, voucher, delivery challan, lorry receipt or other document which he knows or has reason to believe to be false, or (g) falsely represents that he is authorised under section 82 to appear before any authority in any proceeding, shall, on conviction, be punished with rigorous imprisonment for a term which shall not be less than one month but which may extend to one year and with fine. (1A) [ (i) Whoever knowingly with the intention of defraud revenue, issues or produces a false tax invoice and thereby makes a false claim in respect of the set-off or the refund, or claims any other deduction that results into reduced tax liability or enhances the amount of refund, or (ii) abets any of the aforesaid offences, shall, on conviction, be punished with rigorous imprisonment for a term which shall not be less than one year but which may extend to two years and with fine. ] [Sub-section 1A was inserted by Maharashtra 15 of 2011, Section 18 (w.e.f. 1-5-2011).] (2) Whoever wilfully attempts in any manner whatsoever to evade any tax leviable under this or payment of any tax, penalty or interest under this Act, shall, on conviction, be punished with rigorous imprisonment which shall not be less than three months but which may extend to one year and with fine. (3) Whoever, - (a) fails, without sufficient cause, to comply with, the requirements of subsection (3) of section 14, or (b) is engaged in business as a dealer without being registered under section 16, or [\*\*\*] [Deleted '(c)' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] (d) fails, without sufficient cause to furnish any information required by section 18, or (e) fails, without sufficient cause to furnish a declaration or, as the case may be, a revised, declaration as provided in sub-section (1) of section 19 or, fails without sufficient cause to communicate the permanent account number obtained under the Income Tax Act, 1961 (43 of 1961) or, as the ca may be, fails to state whether he has applied for the same and fails without sufficient cause to provide the details of the application as provided in sub-section (2) of section 19, or (f) fails,

without sufficient cause, to furnish any return or, as the case may be, a complete and self-consistent return as required by section 20 by the date and in the manner prescribed, or(g)fails, without sufficient cause, to pay the tax deductible at source or to deduct at source such tax, or fails without sufficient cause to obtain the sales tax deduction account number or fails without sufficient cause to file a return as required under the provisions of section 31, or(h)fails, without sufficient cause, to comply with the requirements of the notice issued under sub-section (1) of section 33, or(i)fails, without sufficient cause, to comply with the requirements of any order issued under sub-section (1) of section 35, or(j)fails, without sufficient cause, to comply with the requirements of any order issued under sub-section (3) of section 38, or(k)fails, without sufficient cause, to comply with the requirements of section 42, or(l)without reasonable cause, contravenes any of the provisions of section 60, or(m)fails, without sufficient cause, to get his accounts audited or furnish the report of the audit, as required under section 61, or(n)fails, without sufficient cause, to comply with the requirements of section 63, or(o)fails, without sufficient cause, to comply with the requirements of section 64, or(p)fails, without sufficient cause, to comply with the requirements of section 65, or(q)fails, without sufficient cause, to furnish any information or return required by section 70 by the date and in the manner prescribed or wilfully furnishes any information or return which he knows to be incorrect or false, or(r)fails, without sufficient cause, to issue a tax invoice, bill or cash memorandum as required under section 86, or(s)contravenes, without reasonable cause, any of the conditions, subject to which the Certificate of Entitlement is granted, or(t)fails, without sufficient cause, to comply with any notice in respect of any proceedings, shall, on conviction, be punished with simple imprisonment for a term which may extend to six months and with fine.(4)Whoever aids or abets or induces any person in commission of any act specified in sub-section (1) or (2) shall, on conviction, be punished with simple imprisonment which shall not be less than one month but which may extend to one year and with fine and whoever, aids, abets or induces any person in commission of any act specified in sub-section (3) shall, on conviction, be punished with simple imprisonment which may extend to one month and with fine.(5)Whoever commits any of the acts specified in sub-sections (1) to (4) and the offence is a continuing one under any of the provisions of these sub-sections, shall, on conviction, be punished with daily fine not less than rupees one hundred during the period of the continuance of the offence, in addition to the punishments provided under this section.(6)Where a dealer is accused of an offence specified in sub-sections (1), (2) or (3), the person deemed to be the manager of the business of such dealer under section 19 shall also be deemed to be guilty of such offence, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof.(7)In any prosecution for an offence under this section, which requires a culpable mental state on the part of the accused, the court shall presume the existence of such mental state, but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.Explanation.- Culpable mental state includes intention, motive or knowledge of a fact or belief in or reason to believe, a fact and a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.]

## **75. Offences by Business entity.**

(1)Where an offence under this Act or the rules made thereunder has been committed by a business entity, every person who at the time the offence was committed, was in charge of, and was responsible to, the business entity for the conduct of the business of the business entity as well as the business entity 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 provided in this Act if he proves that the offence was committed without his knowledge or 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 this Act or rules made thereunder has been committed by a business entity 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 business entity, 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 purpose of this section, -(a)"business entity" means a 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.(3)Where an offence under this Act has been committed by a Hindu Undivided Family, the Karta thereof shall be deemed to be guilty of the offence and shall be liable to be proceeded against and on conviction, punished accordingly:Provided that, nothing contained in this sub-section shall render the Karta liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence:Provided further that, where an offence under this Act has been committed by a Hindu Undivided Family 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 adult member of the Hindu Undivided Family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and on conviction, punished accordingly.

## **76. Cognizance of offences.**

(1)Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (20 of 1974), all offences punishable under this Act or rules made thereunder shall be cognizable and bailable.(2)Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (20 of 1974), a Metropolitan Magistrate or Judicial Magistrate First Class may, impose on any person found guilty of an offence under sections 71, 72 or 74, a punishment as provided in relevant sections.(3)If any prosecution for an offence under this Act has been instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under section 29 or 61, then if the offence is compounded under section 78 or, in any other case, on conviction as a result of the final proceedings, the Commissioner shall refund to the dealer the amount of penalty paid by him.

## **77. Investigation of offences.**

(1)Subject to such conditions, if any, as may be prescribed, the Commissioner may authorise, either generally or in respect of a particular case or class of cases any officer or person subordinate to him

to investigate all or any of the offences punishable under this Act.(2)Every officer so authorised shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1973 (20 of 1974), upon an officer in charge of a police station for the investigation of a cognizable, offence.

## **78. Compounding of offences.**

(1)The Commissioner may, either before or after the institution of proceedings for any offence punishable under section 74 or under any rules made under this Act, after affording the person concerned an opportunity of being heard, accept from any person charged under [sub-section (4)] [These words brackets and figures were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 44.] or under any rule, a sum not exceeding two thousand rupees and in any other case a sum not exceeding double the amount of tax which would have been payable on the sale, purchase or turnover to which the offence relates, by way of composition of the offence(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 and any proceedings, if already taken, shall stand abated.

## **Chapter XIII**

### **Miscellaneous**

## **79. Fee on appeal and certain other applications.**

- Notwithstanding anything contained in the Bombay Court-fees Act, 1959 (Bombay XXXV of 1959),  
-(a)any application not otherwise provided for when presented to a prescribed authority for a prescribed purpose or when presented to the Tribunal shall subject to the provisions of clause (b) be charged with such fee not exceeding one hundred rupees, as may be prescribed and;(b)an appeal preferred under section 26 [shall be charged with such fee] [These words were substituted for the words 'shall bear a court fee stamp of such value' by the Maharashtra 25 of 2007, Section 19, (w.e.f. 15-8-2007).], not exceeding one thousand rupees, as may be prescribed, if the amount in dispute exceeds rupees one lakh, and any other appeal shall be charged with such fee not exceeding one hundred rupees, as may be prescribed.

## **80. Application of Sections 4 and 12 of Limitation Act.**

- In computing the period of limitation laid down under sections 25, 26 and 27, the provisions of sections 4 and 12 of the Limitation Act, 1963 (36 of 1963), shall, so far as may be, apply.

## **81. Extension of period of limitation in certain cases.**

(1)An appellate authority may admit any appeal under section 26 after the period of limitation laid down in the said section, if the appellant satisfies the appellate authority that he had sufficient cause

for not preferring the appeal within such period. Explanation. - For the purposes of this section, when an appeal is preferred under section 26 after the period of limitation laid down in that section, the ground that the appellant came to know of any judgment, decision or order of any Court, Tribunal or other authority after the expiry of the period of limitation aforesaid (whether such judgment, decision or order was delivered or made before or after the expiry of that period), shall not be deemed to constitute a sufficient cause for the purposes of this section. (2) In computing the period of limitation, in respect of any proceedings under this Act, the time during which the proceedings remained stayed under the order of [a competent Court or Tribunal] [These words were substituted by Maharashtra 14 of 2005 (w.e.f. 1-4-2005), Section 45.] shall be excluded.

## **82. Appearance before any authority in proceeding.**

(1) Any person, who is entitled or required to attend before any authority including the Tribunal in connection with any proceeding under this Act, otherwise than when required to attend personally for examination on oath or affirmation, may attend, -(a) by a relative or a person regularly employed by him, or (b) by a legal practitioner, Chartered Accountant [Cost Accountant or Company Secretary] [These words were substituted for the words 'or Cost Accountant' by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 13(1)(a), (w.e.f. 1-5-2013).] who is not disqualified by or under sub-section (2) or (c) by a sales tax practitioner who possesses the prescribed qualifications and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2), or (d) any person, who, immediately before the commencement of this Act, was qualified to appear as a sales tax practitioner under any earlier law and who is not disqualified by or under sub-section (2), only if such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant [Company Secretary] [These words were inserted by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 13(1)(b), (w.e.f. 1-5-2013).] or sales tax practitioner is authorised by such person in the prescribed form, and such authorisation may include the authority to act on behalf of such person in such proceedings. Explanation. - "A person regularly employed" means a person whose salary is regularly and periodically debited and recorded in the books of account of the dealer. (2) The Commissioner may, by order in writing and for reasons to be recorded therein, disqualify for such period as is stated in the order from attending before any such authority, any legal practitioner, Chartered Accountant, Cost Accountant [Company Secretary] [These words were inserted by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 13(2)(a), (w.e.f. 1-5-2013).] or sales tax practitioner, -(i) who has been removed or dismissed from Government service, or (ii) who being a legal practitioner, a Chartered Accountant [a Cost Accountant or a Company Secretary] [These words were substituted for the words 'or a Cost Accountant' by Maharashtra Tax Laws (Levy and Amendment) Act, 2013, Section 13(2)(b), (w.e.f. 1-5-2013).] is found guilty of misconduct in connection with any proceedings under this Act by an authority, empowered to take disciplinary action against the member of the profession to which he belongs, or (iii) who, being a sales tax practitioner, is found guilty of such misconduct by the Commissioner. (3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard. (4) Any person against whom any order of disqualification is made under this section may, within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled or modified. (5) The order of the Commissioner shall not take effect until one month of the service thereof or when an appeal is



preferred until the appeal is decided.(6)The Commissioner may, at any time suo motu or on an application; made to him in this behalf, revoke or modify any order made against any person under subsection (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

### **83. Power to make rules.**

(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 contained 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)Without prejudice to any provision made in this behalf, any rule made under this Act may be made so as to be retrospective to any date not earlier than the appointed day.(4)Rules made under this section shall be subject to the condition of previous publication:Provided that, the State Government may, if it is satisfied that circumstances exist which render it necessary for it to take immediate action, it may dispense with the requirement of previous publication of any rule or rules to be made under this section.(5)In the rules, it may be provided 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.(6)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.

### **84. [ Declaration of stock of goods held on the appointed date and calling for other information, etc. [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]**

(1)The Commissioner may, by notification in the Official Gazette, require any class of registered dealers, as may be specified in the notification, to declare the details, to the prescribed authority, regarding capital assets and the stock of goods held by them on the day immediately preceding the appointed date for the Maharashtra Goods and Services Tax Act.(2)The Commissioner may, by notification in the Official Gazette, require any class of registered dealers, migrating to the Maharashtra Goods and Services Tax Act to furnish any other information in the prescribed manner.] [Sub-sections (5) and (6) added by the Maharashtra Act No. 14 of 2005 (w.e.f. 1-4-2005), Section 36.]

## 85. Bar to certain proceedings.

(1) Save as is provided by section 27, no order passed or proceedings taken under this Act, the rules or notification by any authority appointed or constituted under this Act, shall be called in question in any Court, and save as is provided by section 26, [\* \* \*] [These words deleted by Maharashtra Act No. 14 of 2005, Section 46(1), (w.e.f. 1-4-2005).], no appeal shall lie against any such order.-(2) No appeal shall lie against, -(a) any notice issued under this Act, rules or notifications, or (b) any summons issued under sub-section (1) of section 14, or [a defect notice issued under section 20] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 46(2)(a).] or [(b-1) an assessment order passed under sub-section (1) of section 23, or] [Clause (b-1) was inserted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 46(2)(b).] [(b-2) an order levying penalty under sub-section (8) of section 29, or;] [Clause (b-2) was inserted by the Maharashtra Value Added Tax (Levy, Amendment and Validation) Act, 2009, Section 9 (w.e.f. 1-7-2009).] [(b-3) an order passed under sub-section (2) or (4) of section 30 regarding the interest payable by the dealer under any provision of this Act, or [Clause (b-3) and (b-4) was inserted by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 17(1), (w.e.f. 1-5-2010).] (b-4) an intimation issued under sub-section (7) of section 63, or;] (c) any order issued on an application for instalment, or (d) [any order or notice issued under sub-section (1) or (2) of section 34, or] [Clause (d) was Inserted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 46(2)(c).] [(d-1) the order passed under sub-sections (1) and (2) of section 35, or.] [Clause (d-1) was inserted by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 17(2), (w.e.f. 1-5-2010).] (e) an order pertaining to the seizure or retention of books of accounts, registers and other documents, or (f) [\* \* \*] [Clause (f) was deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 46(2)(d).] (g) any order or assignment under section 59, or (h) [\* \* \*] [Clause (h) was deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 46(2)(e).] (i) an interim order issued in the course of any proceeding not being an order issued under sub-section (6) of [section 26, or] [Substituted 'section 26' by Maharashtra Act No. 26 of 2018, dated 31.3.2018.]. (j) [any order, published by the Commissioner, by virtue of the powers conferred on him by notification issued under section 26-B.] [Added by Maharashtra Act No. 26 of 2018, dated 31.3.2018.]

## 86. Tax Invoice and Memorandum of sales or purchases.

(1) If a registered dealer sells any [goods, he may] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 47(1).] issue to the purchaser a tax invoice containing such particulars as are specified in sub-section (2) and retain a copy thereof for [eight years] [These words were substituted for the words 'three years' by Maharashtra 8 of 2012, Section 31(1), (w.r.e.f. 1-4-2005).] from the end of the year in which the sale took place. (2) The tax invoice issued under sub-section (1) shall contain the following particulars on the original as well as on all the copies thereof, -(a) the words "tax invoice" in bold letters at the top or at any prominent place, (b) the name, address and registration certificate number of the selling dealer [as well as the name, address and the registration certificate number of the purchasing dealer] [Substituted for the words 'as well as the name and address of the purchasing dealer' by The Maharashtra Tax Laws (Levy and Amendment) Act, 2010, Section 18, (w.e.f. 1-5-2010).], (c) an individual serialised number

and the date on which the tax invoice is issued,(d)description of the goods, the quantity or as the case may be, number and price of the goods sold and the amount of tax charged thereon indicated separately, and(e)signed by the selling dealer, or his servant, manager or agent duly authorised by him.(3)[ When a dealer liable to pay tax under this Act, sells any goods to any person, he shall issue to the purchaser either a tax invoice or a bill or cash memorandum serially numbered, signed and dated by him or his servant, manager or agent and showing therein such other particulars as may be prescribed. He shall keep a counterfoil or duplicate of such bill or cash memorandum duly signed and dated, and preserve it for a period of [eight years] [[Sub-section (3) was substituted by by the Maharashtra 25 of 2007, Section 20 (w.e.f. 15-8-2007).Substituted sub-section as under:-(3)When a registered dealer sells any goods, he may at his option Issue to the purchaser a bill or cash memorandum serially numbered, signed and dated by him or his servant, agent or manager and stating therein such other particulars as may be prescribed. He shall keep a counterfoil or duplicate of such bill or cash memorandum duly signed and dated and preserve it for a period of three years from the end of the year in which the sale took place. Where the said registered dealer Is issuing a bill or cash memorandum, he shall not collect tax separately on such sale.]] from the end of the year in which the sale took place:Provided that, where the value of the goods sold in a single transaction is rupees fifty or less, then it shall not be necessary to issue the said bill or cash memorandum.] [Inserted by Maharashtra Act No. 26 of 2018, dated 31.3.2018.](4)[ Nothing contained in sub-section (1) or (2) shall apply to a dealer who is paying tax by way of composition under sub-section (1) or (2) of section 42.] [Sub-section (4) substituted by Maharashtra 14 of 2005, (w.e.f. 1-4-2005), Section 47(4).](5)[ Any dealer may apply to the Commissioner to permit him to maintain the records of the bills or cash memorandum on such electronic system as may be approved by the Commissioner. On such permission being granted, the dealer shall stand exempted for the purposes of sub-section (3) regarding keeping counterfoils or duplicates of the said bills or cash memorandum and of signing the bill or cash memorandum] [[Sub-section (5) was substituted by Maharashtra 32 of 2006, Section 52, (w.e.f. 1-4-2005).Prior to its substitution read as under:(5)The State Government may, by rules, provide for such electronic system as may be used, if necessary, In conjunction with such automatic data processing machines, as may be prescribed, for preservation of the details of the bill or cash memorandum for the purposes of sub-section (3) in such form and manner as may be approved by the Commissioner and any dealer may apply to the Commissioner to permit him, subject to such conditions, if any, as may be prescribed, to maintain the record of the bills or cash memoranda on such system. On such permission being granted, the dealer shall stand exempted for the purposes of said sub-section (3) regarding keeping counterfoils or duplicates of the said bills or cash memoranda and of signing the bill or cash memorandum.]],(6)[ A registered dealer, shall in respect of every sale made by him issue either a tax invoice or bill or cash memorandum as provided under sub-section (1) or (3).] [Sub-section (6) was added by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 47(5).]

## **87. [ Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]**

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87. On and after specifying dates certain prescribed forms to be obtained from prescribed authority.- The Commissioner may, from time to time, by notification in the Official Gazette, direct

that on and after such dates as may be specified therein, the form of any of the certificates or declarations under this Act or any rule or any notification, shall be obtained from the prescribed authority in the prescribed manner subject to the conditions and restrictions that may be specified by him in that behalf.

## Chapter XIV

### Package Scheme of Incentives

#### 88. Definitions under Chapter XIV.

- In this Chapter, unless the context requires otherwise, -(a)"Certificate of Entitlement" means a certificate issued by the Commissioner in respect of sales tax incentives under the relevant Package Scheme of Incentives;[(a-1) "Identification Certificate" means a Certificate issued by the Commissioner to a Mega Unit covered under the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007;] [Clause (a-1) was inserted by Maharashtra 7 of 2011, Section 2(a), (w.e.f. 10-3-2011).](b)"District Industries Centre" in relation to any eligible unit means the District Industries Centre established by the State Government in a district, in which the concerned Eligible Unit is situated;(c)"Eligibility Certificate" means a certificate granted by the [SICOM or Directorate of Industries] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 48(1).] or the relevant Regional Development Corporation or the District Industries Centre concerned or the Maharashtra Tourism Development Corporation or the Maharashtra Energy Development Authority in respect of sales tax incentives under the relevant Package Scheme of Incentives designed by the State Government;(d)"Eligible Unit" means the Industrial Unit in respect of which an Eligibility Certificate is issued;(e)"Package Scheme of Incentives" means the 1979, 1983, 1988 or 1993 Package Schemes of Incentives introduced by the Industries, Energy and Labour Department, the Package Scheme of Incentives for Tourism 1993, [Electronic Scheme, 1985] [These words were Inserted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, 48(2)(1).] and the [New Package Scheme of Incentives for projects, 1999] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 48(2)(ii).], introduced by the Home and Tourism Department and the Power Generation Promotion Policy 1998 [the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007] [These words and figures were Inserted by Maharashtra 7 of 2011, Section 2(b), (w.e.f. 10-3-2011).]introduced by the Industries, Energy and Labour Department, all as amended, from time to time;(f)"the Relevant Regional Development Corporation" means, -(i)in relation to the Vidarbha area of the State, the Development Corporation of Vidarbha Limited, a Government Company registered under the Companies Act, 1956 (1 of 1956);(ii)in relation to the Konkan revenue division excluding the City of Mumbai and the Mumbai Suburban District, the Development Corporation of Konkan Limited, a Government Company registered under the Companies Act, 1956 (1 of 1956);(iii)in relation to the Marathwada area of the State, the Marathwada Development Corporation Limited, a Government Company registered under the Companies Act, 1956 (1 of 1956);(iv)in relation to the rest of Maharashtra, the Western Maharashtra Development Corporation Limited, a Government Company registered under the Companies Act, 1956 (1 of 1956);(g)"SICOM" means the State Industrial and Investment Corporation of Maharashtra Limited, a Government Company registered

under the Companies Act, 1956 (1 of 1956).(h)"Maharashtra Tourism Development Corporation" means a Government Company registered under the Companies Act, 1956 (1 of 1956);(i)"Maharashtra Energy Development Authority" means a society registered by the name "the Maharashtra Energy Development Authority" under the Societies Registration Act, 1860 (21 of 1860).

## **89. Grant of [Certificate of Entitlement or, as the case may be, Identification Certificate.] [These words were substituted for the words 'Certificate of Entitlement' by Maharashtra 7 of 2011, Section 3(i), (w.e.f. 10-3-2011).]**

(1)Where an Eligibility Certificate has been recommended to an Eligible Unit by the implementing agency under any of the Package Scheme of Incentives declared by the State Government, such Eligible Unit may apply for grant of [Certificate of Entitlement or, as the case may be, Identification Certificate] [These words were substituted for the words 'Certificate of Entitlement' by Maharashtra 7 of 2011, Section 3(i), (w.e.f. 10-3-2011).] to the Commissioner.(2)Subject to the provisions of this Act, and any rules that may be made in this behalf, the Commissioner shall, if the Eligible Unit satisfies such further requirements as may be prescribed, [issue, subject to such conditions, as may be prescribed, to the unit a [Certificate of Entitlement or, as the case may be, Identification Certificate] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 49.]].(3)[ (a) An invoice issued by a Mega Unit holding a valid Identification Certificate granted to him by the Commissioner, shall, in respect of the goods other than declared goods covered by the Eligibility Certificate shall contain a declaration as prescribed under the rules made in this behalf.(b)An invoice issued by the immediate purchaser or, as the case may be, the subsequent purchasers, shall, in respect of the sale of the goods, other than declared goods which are originally manufactured by a Mega Unit holding valid Identification Certificate, contain a declaration as prescribed under the rules made in this behalf.(4)Where, -(a)a Mega Unit to whom an Identification Certificate is granted under the Package Scheme of Incentives-2001 or, as the case may be, Package Scheme of Incentives-2007; or(b)an immediate purchaser or, as the case may be, the subsequent purchaser who has purchased the goods which are originally manufactured by the Mega Unit to whom an Identification Certificate is issued by the Commissioner, has failed to incorporate a declaration as prescribed under the rules made in this behalf, in respect of the sales on which the said Unit has claimed Industrial Promotion Subsidy, the Commissioner shall, after giving a reasonable opportunity of being heard, by order in writing impose upon him, in addition to any tax payable by him, a penalty equal to the amount of tax contained in the said invoice.]

## **90. Cancellation of certificate of entitlement.**

- Notwithstanding anything contained in this Act, the Certificate of Entitlement issued in favour of an Eligible Unit by the Commissioner whether before or after the appointed day, in respect of any Package Scheme of Incentives, -(a)shall be deemed to have been automatically cancelled on the date on which, -(i)the incentives including the cumulative quantum of benefits availed whether before or after the appointed day exceed the monetary ceiling fixed for the Eligible Unit; or(ii)the period for which a Certificate of Entitlement was granted to an Eligible Unit, expires; or(iii)the [certificate of

registration] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 50(1).] granted to an Eligible Unit has been cancelled; or(b)shall be cancelled by the Commissioner, after giving the Eligible Unit an opportunity of being heard, if it is noticed that the grant of Certificate of Entitlement is inconsistent with any of the provisions of this Act, or, as the case may be, the Bombay Sales Tax Act, 1959 (Bombay LI of 1959) rules or notifications or any provision of the relevant Package Scheme of Incentives [or, if the unit contravenes any of the provisions of the relevant Scheme] [These words were added by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 50(2).].

## 91. Change in the nature of incentives.

(1)Where any Certificate of Entitlement has been granted to any Unit under any Package Schemes of Incentives and such unit is entitled to receive benefits for any period which is to end after the appointed day, notwithstanding anything contained in the said scheme, the benefits shall be availed of only in accordance with this Act, rules and the notifications issued thereunder.(2)The Commissioner may, notwithstanding anything contained in section 32, in respect of a dealer to whom an Entitlement Certificate for availing of the benefits by way of deferment of Government dues has been granted, extended the date of payment or grant of moratorium for payment of a dues or provide for the payment of dues thereafter in instalments, subject to such conditions as may be prescribed.[Provided further that, no interest under section 30 shall be payable by a dealer to whom a Certificate of Entitlement has been granted and for whom the due date of payment has been extended, moratorium has been granted or instalments have been granted and payments have been made accordingly.] [Proviso added by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 51.](3)In order to determine whether the cumulative quantum of benefits received by any dealer to whom an Entitlement Certificate for availing of benefits by way of exemption from payment of Government dues has been granted, has exceeded the relevant monetary ceiling under any Package Scheme of Incentives, the Commissioner shall calculate the cumulative quantum of benefits in the manner prescribed and for this purpose he shall take into account the benefits received, if any, by the said dealer prior to the appointed day.(4)If it is found that the cumulative quantum of benefits calculated in respect of any dealer has exceeded the relevant monetary ceiling, where such ceiling is provided in the relevant Package Scheme of Incentives, then the Commissioner shall require the dealer by order in writing to pay the tax, interest or penalty in respect of each relevant period and shall for the purposes of recovery of such Government dues, serve on the dealer a notice as provided under section 32 :Provided that no order under this section shall be passed without giving the dealer reasonable opportunity being heard.(5)Notwithstanding anything contained in this Act, the rules made hereunder or any Package Scheme of Incentives,-(i)no dealer to whom on [Entitlement Certificate other than an Entitlement Certificate granted under the new package scheme of incentives for Tourism Projects, 1999] [These words were substituted for the words 'Entitlement Certificate' by Maharashtra 25 of 2007, Section 21, (w.e.f. 1-4-2005).] has been issued, whether in order to avail the benefits by way of deferment or payment or exemption from payment of Government dues, shall be entitled to claim set-off of sales tax in respect of purchases of raw materials effected by the said dealer and for the purposes of this section, the expression "raw materials" shall have the meaning assigned to it in the rules;(ii)every dealer to whom the [Entitlement Certificate other than an Entitlement Certificate granted under the

new package scheme of incentives for Tourism Projects, 1999] [These words were substituted for the words 'Entitlement Certificate' by Maharashtra 25 of 2007, Section 21, (w.e.f. 1-4-2005).] has been issued, whether in order to avail the benefits by way of deferment of payment or exemption from payment of Government dues shall be entitled to claim in accordance with the rules, refund of sales tax in respect of purchases of raw materials;(iii)[\* \* \*] [Clause (iii) was deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 51(2).]

## **92. Annual ceiling on benefits to be availed of under Package Scheme of Incentives.**

(1)Notwithstanding anything to the contrary contained in any of the Package Scheme of Incentives, no Eligible Unit to whom the Eligibility Certificate has been granted shall be eligible to draw the benefits in any year after the appointed day, in respect of the production in excess of the annual production capacity of that unit as may be prescribed by the State Government, having regard to the licensing provisions, as they stood from time to time, under the Industries (Development and Regulation) Act, 1951, as applicable during the relevant period as that Act stood during the relevant time.(2)The benefits availed of by any Eligible Unit in contravention of subsection (1) shall be and shall be deemed to have been withdrawn and such Unit shall be liable to pay the tax including penalty and interest in respect of sales or purchases, in so far as they relate to such excess production referred to in sub-section (1).(3)[ A unit holding a Certificate of Entitlement shall not be entitled to claim or receive any incentives towards,-(i)a sale made by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract;(ii)a sale made by transfer of right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.]

## **93. Proportionate incentives to an Eligible Unit in certain contingencies.**

- [(1) Notwithstanding anything to the contrary contained in any Package Scheme of Incentives, any Eligible Unit, to whom the Eligibility Certificate and Certificate of Entitlement have been granted at any time before or after the appointed day, on account of increase in production capacity or, as the case may be, acquisition of new fixed capital assets, shall be entitled to draw the benefits in any year, only on that part of its turnover of sales or purchases as may be arrived at by applying the provisions of subsection (1A) to the total turnover of sales and purchase of the said unit in that year.(1A)In case where the Eligible Unit has,-(a)maintained separate account of sales and purchases and is able to identify the sales and purchases pertaining to the increase in the production capacity or, as the case may be, the said eligible investment, then the portion of the turnover eligible for benefits will be decided solely on the basis of such identification;(b)not maintained separate accounts of sales and purchases and is not able to identify the sales and purchases in relation to increase in the production capacity or, as the case may be, the said eligible investment, then such benefits shall be calculated after applying the formulae in sub-clause (i) or, as the case may be, sub-clause (ii) given as under:-(i)in case where there is increase in production capacity then for the Package Scheme of incentives for 1988 or, as the case may be, Package Scheme of Incentives for 1993, the formulae shall be as below:-

Eligible Turnover = | Turnover x Increase in production capacity / Total production capacity after such increase |

(ii) in case where there is no increase in production capacity then for the Package Scheme of Incentives for 1993, the formulae shall be as below:-

Eligible Turnover = | Turnover x New fixed capital investment / Total gross fixed capital investment |

(1B) When the eligible turnover comprises of multiple finished products then, - (a) the production capacity of each of the finished products shall be separately considered in determining the corresponding eligible turnover, and (b) eligible turnover shall relate to those products on which the eligible investment has made impact and when eligible investment does not add to production capacity, then it shall apply to all the finished products. ] (2) The benefits, if any, availed of by an Eligible Unit in contravention of subsection (1), if any, shall be and shall be deemed to have been withdrawn and such unit shall be liable to pay tax including penalty and interest; if any, in respect of the turnover of sales and purchases in excess of the turnover arrived at under subsection (1) and accordingly any benefit which is so availed shall be recovered as arrears of tax as provided in sub-section (3). (3) For recovery of arrears of tax, the Commissioner shall require the Eligible Unit, by order in writing, to pay the tax, interest and penalty on such turnover on which the benefits are not available and serve on the dealer, a notice of demand as provided in sub-section (4) of section 32 accordingly: Provided that, no order under this section shall be passed without giving the Eligible Unit a reasonable opportunity of being heard. [Explanation.- For the purpose of this section, the expression, 'production capacity', 'eligible investment', 'gross fixed capital investments' shall have the same meaning as respectively assigned to them in the relevant Package Scheme of Incentives.] [Explanation was added by Maharashtra Act No. XXII of 2009, (w.e.f. 27-8-2009) dated 16-12-2009, Section 3(b).]

### **93A. [ Application of provisions of section 93 to certain Eligible Units. [Section 93A was inserted by Maharashtra Act No. XXII of 2009, (w.e.f. 27-8-2009) dated 16-12-2009, Section 4.]**

- The provisions of section 93 shall apply to all the Eligible Units, to whom the Eligibility Certificate and Certificate of Entitlement have been issued under any of the Package Scheme of Incentives, - (a) if such Certificates are issued on or before the appointed day then from appointed day; and (b) in any other case from the date of effect mentioned in such Certificates.]

### **94. Deemed payment.**

(1) Notwithstanding anything contained in this Act, rules or notifications, but subject to such conditions as the Commissioner may, by general or special order in the Official Gazette, specify, where a dealer to whom incentive by way of deferment of [sales tax or purchase tax liability] [These words were substituted for the words 'sales tax liability' by Maharashtra 8 of 2012, Section 32 (w.e.f. 1-5-2012).] under any of the Package Schemes of Incentives designed by the State Government, have been granted by virtue of the Eligibility Certificate, and where a loan liability equal to the amount of any such tax payable by such dealer has been raised by [the SICOM or the Directorate of Industries] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act,



2005, Section 53(2).] or the relevant Regional Development Corporation or the District Industries Centre concerned [\* \* \*] [These words were deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 53(3), (w.e.f 1-4-2005).](then Such tax shall be deemed, in the public interest, to have been paid.(2)Notwithstanding anything to the contrary contained in the Act or in the rules or in any part of the Package Scheme of Incentives or the Eligible Unit to whom an Entitlement Certificate has been granted for availing of the incentives by way of deferment of sales tax or purchase tax, as the case may be, may, in respect of any of the periods during which the said certificate is valid, at its option, prematurely pay in place of the amount of tax deferred by it, an amount, equal to the net present value of the deferred tax, as may be prescribed, and on making such payment, the deferred tax shall be deemed in the public interest to have been paid.

## Chapter XV

### Repeals and Savings

#### 95. Repeals.

(1)The following laws are hereby repealed, namely: -(a)The Bombay Sales of Motor Spirit Taxation Act, 1958 (Bombay LXVI of 1958)(b)The Bombay Sales Tax Act, 1959 (Bombay LI of 1959),(c)[\* \* \*] [Clause (c) was deleted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 54.](d)The Maharashtra Sales Tax Act, 1979 (Maharashtra XVII of 1979),(e)The Maharashtra Sales Tax on the Transfer of the Right to use any Goods for any purpose Act, 1985 (Maharashtra XVIII of 1985), and(f)The Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989.(2)Subject to the provisions contained in sub-section (1) of section 3 and subsection (1) of section 96, every registration certificate and licence granted under any of the earlier laws shall stand cancelled with effect from the appointed day and shall be returned to the assessing authority for defacement within a period of 3 months from the appointed day. The assessing authority shall deface its own copy of the said certificate or licence as also the copy returned to it and after defacement return the defaced copy to the previous holder of the Certificate or licence.

#### 96. Savings.

(1)Notwithstanding the repeal by section 95 of any of the laws referred to therein, -(a)those laws (including any earlier law continued in force under any provisions thereof), and all rules, regulations, orders, notifications, forms, certificates and notices, appointments and delegation of powers issued under those laws and in force immediately before the appointed day shall, subject to the other provisions of this Act, in so far as they apply, continue to have effect after the appointed day for the purposes of the levy, returns, assessment, reassessment, appeal, determination, revision, rectification, reference, limitation, production and inspection of accounts and documents and search of premises, transfer of proceedings, payment and recovery, calculation of cumulative quantum of benefits, exemption from payment of tax and deferment of due date for payment of tax, cancellation of the Certificate of Entitlement, collection, or deduction of tax at source, refund or set off of any tax withholding of any refund, exemption from payment of tax, collection of statistics, the power to

make rules, the imposition of any penalty, or of interest or forfeiture of any sum where such levy, returns, assessment, reassessment, appeal, determination, revision, rectification, reference, limitation, payment and recovery, calculation of cumulative quantum of benefits, exemption from payment of tax and deferment of due date for payment of tax, cancellation of the certificate of entitlement, collection, deduction of tax at source, refund, set off, withholding of any refund exemption, collection of statistics, the power to make rules, limitation, production and inspection of accounts and documents and search of premises, transfer of proceedings, penalty, interest or forfeiture of any sum relates to any period ending before the appointed day, or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid and whether or not the tax, penalty, interest, sum forfeited or tax deducted at source, if any, in relation to such proceedings is paid before or after the appointed day;[(a-1) where all the statements pertaining to any year ending on or before the 31st March, 2004 are filed by the licensed trader on or before the 30th September, 2004 and an order of assessment under sub-section (3) or (4) of section 6 of the Bombay Sales of Motor Spirit Taxation Act, 1958 (Bombay LXVI of 1958) is not made before the 31st March, 2007, the Collector may make such order of assessment before the 31st March, 2008.] [Clause (a-1) inserted & deemed to have been inserted w.e.f. 1st April, 2005 by Maharashtra of 2007, Section 3.][(a-2) where all the statements pertaining to any year commencing on or after the 1st April 2002 and ending on or before the 31st March 2004, are filed by the licensed trader on or before the 30th September 2004 and an order of assessment under sub-section (3) or (4) of section 6 of the Bombay Sales of Motor Spirit Taxation Act, 1958, is not made before the 31st March 2008; the Collector may make such order of assessment before the 31st March 2009; [Clause (a-2) to (a-4) inserted by the Maharashtra 8 of 2008, (w.e.f. 31-3-2008).](a-3) where all the statements pertaining to the year commencing on or after the 1st April 2004 and ending on the 31st March 2005, are filed by the licensed trader on or before the 30th September 2005 and an order of assessment under sub-section (3) or (4) of section 6 of the Bombay Sales of Motor Spirit Taxation Act, 1958, is not made before the 31st March 2008, the Collector may make such order of assessment before the 31st March 2010;(a-4) in respect of the returns relating to any period commencing on or after the 1st April 2002 and ending on the 31st March 2004, an order of assessment under sub-section (3) or (4) of section 33 of the Bombay Sales Tax Act, 1959, may be made on or before the 31st March 2009; and in respect of returns relating to any period commencing on or after the 1st April 2004, an order of assessment under sub-section (3) or (4) of the said section 33 may be made on or before the 31st March 2010.](b)any registration certificate issued under the Bombay Sales Tax Act, 1959 (Bombay LI of 1959), being a registration certificate in force immediately before the appointed day shall, in so far as the liability to pay tax under sub-section (7) of section 3 of this Act exists, be deemed on the appointed day to be the certificate of registration issued under this Act, and accordingly the dealer holding such registration certificate immediately before the appointed day, shall, until the certificate is duly cancelled under this Act, be deemed to be a registered dealer liable to pay tax under this Act and all the provisions of this Act shall apply to him as they apply to a dealer liable to pay tax under this Act;(c)any registration certificate or licence issued under any of the earlier laws other than the Bombay Sales Tax Act, 1959 (Bombay LI of 1959), which is in force immediately before the appointed day, to a person who does not hold a certificate of registration under the Bombay Sales Tax Act, 1959 (Bombay LI of 1959), immediately before the appointed day shall, in so far as the liability to pay tax under sub-section (1) of section 3 exists, be deemed on the appointed day to be the certificate of registration issued under this Act till the prescribed time provided under the third

proviso to sub-section (1) of section 16 expires and accordingly the person holding such registration certificate shall be deemed to be a registered dealer under this Act till the expiry of such time and accordingly all the provisions of this Act shall apply to him as they apply to a dealer liable to pay tax under this Act [and subject to the provision of this Act, all registrations and licences granted under any earlier law shall stand cancelled on the appointed day] [This portion was added by the Maharashtra Value Added Tax (levy and Amendment) Act, 2005, Section 55(1).];(d)[ if any person or dealer has applied for registration under earlier law, before the appointed day but the registration certificate has not been granted before the appointed day or where any dealer who has become liable to pay tax under earlier law before the appointed day applies within the time provided for such application under earlier law but the application is made after the appointed day, then a registration certificate as provided under earlier law shall be duly granted to such person or dealer and for the purposes of all the provisions of this Act including the provisions contained in section 3, such person or dealer shall be deemed to be holding a valid certificate of registration which is in force immediately before the appointed day and all the provisions of this Act shall apply accordingly;] [Clause (d) was substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 55(2).](e)[(i)] [Clause (e) renumbered as sub-clause (i) by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 55(3).] where any person or any dealer liable to pay tax under the Bombay Sales Tax Act, 1959 (Bombay LI of 1959) holds in stock on the appointed day, any goods purchased by him from a person who was not a dealer under that Act or a dealer who was not a Registered dealer under that Act or then such person or dealer shall be liable to pay purchase tax on the purchase price of such goods under that Act, as if he had become liable to pay purchase tax under section 13 of that Act at the relevant rates of purchase tax and the said dealer or person shall accordingly disclose such turnover and pay such tax in the last return required to be filed by him under the Bombay Sales Tax Act, 1959.(ii)[ where any person or dealer liable to pay tax under the Bombay Sales Tax Act, 1959 has purchased any goods at any time before the appointed day under a certificate or declaration given by him under sections 8A, 11, 12 or 41 of the said Act and the conditions, recitals or undertakings of such certificate or declaration are not complied at any time after the appointed day, such dealer shall be liable to pay under the Bombay Sales Tax Act, 1959, the purchase tax on the purchase price of such goods and the purchase tax shall be levied at the rate set against each of such goods in column (4) of Schedules B and C appended to the said Act; and accordingly, he shall file a return with the prescribed authority in the prescribed form in respect of the period in which the goods were purchased and shall include the purchase price thereof in the said return and shall file such return within one month of the end of the month in which such liability arises and pay the tax due as per the return before filing such return; [Sub-clause (ii) was added by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 55(4).]Provided that, where purchase tax is payable by a dealer or person under this clause by reason of the fact that he has failed to comply with the conditions, recitals or undertakings of a declaration or certificate issued under section 8A, 11, 12 or 41 of the said Act within nine months of the appointed day, then an amount equal to the tax paid or payable under sections 11, 12, 13A or, as the case may be, section 41, shall be set-off against the purchase tax so payable;] [[Sub-section (1) was substituted and deemed always to have been substituted by the Maharashtra Act No. XXII of 2009, dated 16-12-2009, Section 3(a).Prior to substituted the 'sub-section (1)' was read as under -(1) Notwithstanding anything to the contrary contained in any Package Scheme of Incentives, any Eligible Unit, to whom the Eligibility Certificate has been granted, shall be eligible to draw the

benefits in any year after the appointed day, only on that part of its turnover of sales or purchases as may be arrived at by applying the ratio as may be prescribed by the State Government to the total turnover of sales and purchases of the said unit in that year and different ratios may be prescribed for different classes of units and different schemes.]](f)where any dealer liable to pay tax under the Bombay Sales Tax Act, 1959 (Bombay LI of 1959), or, as the case may be, under the Maharashtra Sales Tax on the Transfer of the Right to use any Goods for any purpose Act, 1985 (Maharashtra XVIII of 1985), has at any time before the appointed day effected any sale by delivery of goods on the hire purchase or any system of payment by instalments or, as the case may be, by transfer of the right to use any goods for any purpose (whether or not for a specified period) and any amount of sale price in respect of such delivery or transfer is due and payable after the appointed day, then unless the full tax pertaining to such delivery or transfer has been admitted or paid before the appointed day, the said amounts shall be shown by the said dealer in the appropriate returns to be filed under this Act and the [tax due on such amounts at the rates applicable under this Act] [These words were substituted by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, Section 55(5).] shall be paid accordingly and all the provisions of this Act shall apply to the said dealer, delivery or transfer and the said amounts accordingly, notwithstanding that the delivery or transfer has taken place before the appointed day; Provided that, the liability of the said dealer to pay tax under this Act, in respect of the sale price due and payable after the appointed day, shall not exceed the liability which would have accrued under the repealed Acts, if they had continued to be in force.(g)[ where a dealer registered under the Maharashtra Sales Tax on Transfer of Property in Goods involved In the Execution of Works Contract (Re-enacted) Act, 1989 (Maharashtra XXXVI of 1989), is liable to pay tax under this Act, and has at any time prior to the appointed day entered into any work contract, and the execution of the said works contract, has started before the appointed day and has continued thereafter then such dealer shall pay tax in respect of the said contract in accordance with the provisions of the Maharashtra Sales Tax on Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989, without however claiming set-off on the purchases corresponding to the contract effected on or after the appointed day to which he would have been entitled under the provisions of this Act.] [[Clause (g) was substituted deemed to have been substituted by Maharashtra 32 of 2006, Section 54, (w.e.f. 1-4-2005). Prior to its substitution read as under:(g)where a dealer registered under the Maharashtra Sales Tax on the Transfer of Property In Goods involved in the execution of Works Contract (Re-Enacted) Act, 1989 (Maharashtra XXVI of 1989), is liable to pay tax under this Act, and has at any time prior to the appointed day entered into any works contract and the execution of the said works contract has continued after the appointed day, then the liability of the dealer to pay tax under this Act, [shall be discharged at the rates applicable under this Act, and the liability so discharged]; in respect of the said contract shall not exceed the liability which would have accrued under the repealed Acts If it had continued to be in force and in the case of a dealer who had opted for composition of tax under the repealed Act, the liability under this Act In respect of a contract where the execution has started before the appointed day and has continued thereafter shall not exceed the sum which would have been payable by way of composition in respect of the said contract under the repealed Acts if it had continued to be in force. ]](2)Without prejudice to the provisions contained in the foregoing sub-section and subject to section 7 of the Bombay General Clauses Act, 1904 (Bombay 1 of 1904), shall apply in relation to the repeal of any of the laws referred to in section 95 as if the law so repealed had been an enactment within the meaning of section 7 of the said Act.

## 97. Construction of References in any repealed law to officers, authorities etc.

- Any reference in any provision of any law now repealed by this Act to an officer, authority or Tribunal shall for the purpose of carrying into effect the provisions contained in section 96 be construed as reference to the Corresponding Officer, authority or Tribunal appointed or constituted by or under this Act; and if any question arises as to who such Corresponding Officer, authority or Tribunal is, then the matter shall be referred to the State Government and the decision of the State Government thereon shall be final.

## 98. Removal of difficulties.

(1) If any difficulty arises in giving effect to the provisions of this Act, including the provisions contained in section 96, the State Government may, by general or special order published in the Official Gazette, do anything not inconsistent with such provisions which appears to it to be necessary or expedient for the purpose of removing the difficulty. In particular and without prejudice to the generality of the foregoing power, any such order may provide for the adaptations or modifications subject to which any earlier law shall apply in relation to the proceedings in respect of the year ending immediately before the appointed day: Provided that, no order under this section shall be made after the expiry of a period of two years from the appointed day. (2) 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. New Schedule [See Sections 2(26), 5 and 6] (From 1-4-2005 to date) Sale of Goods Which is Subject To Tax Note: The abbreviation "%" in relation to the rate of tax indicates that tax on goods to which the entry relates shall be charged on the basis of the sale price, the tax being equal to such percentage of the sale price as is indicated against the respective goods.

## A

List of Goods for which the Rate of Tax is Nil%

Sr. No. (1)	Name of the Commodity (2)	Conditions and exceptions (3)	Rate of Tax (4)
1	Agriculture implements manually operated or animal driven as may be notified by the State Government from time to time in the Official Gazette.		Nil %
1	Agriculture implements manually operated or animal driven as may be notified by the State Government from time to time in the Official Gazette [and		Nil %

	components and parts of such implements] [These words were added by Notification No. VAT.1505/CR382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006)]	
2	Aids and implements used by handicapped persons as may be notified by the State Government from time to time in the Official Gazette.	Nil %
2	Aids and implements used by handicapped persons as may be notified by the State Government from time to time in the Official Gazette [and components and parts thereof] [These words were added by Notification No. VAT.1505/CR382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006)]	Nil %
3	Animal driven carts including bullock carts	Nil %
3	Animal driven carts including bullock carts [and components, parts and accessories thereof (excluding bearings, tubes and tyres)] [These words were added by Notification No. VAT.1505/CR382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006)]	Nil %
[3 [Added by Maharashtra Act No. 14 of 2019, dated 9.7.2019.]	Sale of domestic natural gas or Re-gasified Liquid Natural Gas by Gas Authority of India Limited to the Ratnagiri Gas and Power Private Ltd. during the period from the 1st April 2017 to 15th September 2017.	1. Purchasing dealer has used the domestic natural gas or Re-gasified Liquid Natural Gas for generation of electricity for the supply to Indian Railways. 2. Claimant dealer shall furnish a Energy Account Statement, obtained by Ratnagiri Gas and Power Private Limited from

Western Regional Power  
Committee.

4	<p>Aquatic feed,cattle feed, poultry feed, their concentrates, animal feedsupplements and animal Aquatic fees, cattle feed, poultry feed,their concentrates, additives and, straw, cotton seed oilcakesexcluding(a) other oilcakes(b) all varieties ofde-oiled cakes.</p> <p>(a) Aquatic feed,cattle feed, poultry feed, their concentrates, additives andsupplements ;</p> <p>[Entry 4 was substituted by Notification No. VAT.1505/CR382/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005)]</p>	Nil %
	<p>[4 [Entry 4 was substituted by Notification No. VAT.1505/CR382/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005)](b) Grass, hey,straw;(c) Husk and branof cereals and pulses, and de-oiled cakes, but excluding –(i) Oilcakes(ii)rice bran;]</p> <p>(a) Aquatic feed,cattle feed, poultry feed, their concentrates, additives andsupplements ;(b) Grass, hey,straw;(c) Husk and branof cereals and pulses[sarki pend,] [These words was inserted by the Maharashtra Tax Laws (Levy and Amendment) Act, 2010, section 19(1), (w.e.f. 1-5-2010).]and de-oiled cakes,but excluding –(i) Other oilcakes(ii) rice bran;</p>	Nil %
4	<p>(a) Aquatic feed,cattle feed, poultry feed, their concentrates, additives andsupplements ;(b) Grass, hey,straw;(c) Husk and branof cereals and pulses[sarki pend, and de-oiled cakes, butexcluding –(i) Other oilcakes(ii)[*****] [Sub-clause</p>	Nil %

	(ii) was deleted by Notification No. VAT.1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).];	
5	Betel leaves.	Nil %
6	Books including almanacs, panchangs, timetables for passenger transport services and periodicals, but excluding – annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.	Nil %
6	Books including almanacs, panchangs, timetables for passenger transport services and periodicals, [maps, charts, orreries and globes] [These words were inserted by Notification No. VAT.1505/CR 137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).], but excluding – annual reports, application forms, account books, calendars, diaries, catalogues, race cards and publications which mainly publicise goods, services and articles for commercial purposes.	Nil %
[6 [Entry 6 was substituted by Notification No. VAT.1505/CR 382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	Books, that is to say, every volume or part or division of a volume including almanacs, panchangs, timetables for passenger transport services and periodicals, maps, charts, orreries and globes, but excluding – annual reports, application forms, account books, calendars, diaries, catalogues, race cards	Nil %



	and publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing.] [Entry 6 was substituted by Notification No. VAT.1505/CR 382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	
7	Bread (excluding pizza bread), in loaf, rolls or in slices, toasted or otherwise except when served for consumption.	Nil %
8	Broomsticks and brushes of a type used to clean floor including toilet floor.	Nil %
9	Cereals and pulses (during the period from 1st April, 2005 to 31st March, 2006) in whole grain, split or broken form. Other than those to which any other entry in the Schedule or any other Schedule applies.	Nil %
[9 [Entry 9 was substituted by Notification No. VAT.1505/CR-137/Taxation-2, dated the 1st May, 2005 (w.e.f. 1-5-2005).]	Cereals (other than paddy, rice and wheat) in whole grain, split or broken form and their flour whether sold singly or in mixed form.] [Entry 9 was substituted by Notification No. VAT.1505/CR-137/Taxation-2, dated the 1st May, 2005 (w.e.f. 1-5-2005).]	Nil %
[9A [Entry 9A was inserted by Notification No. VAT.1505/CR-137/Taxation-2, dated the 1st May, 2005 (w.e.f. 1-5-2005).]	During the period 1st May, 2005 to 31st March, 2006 :- [Entry 9A was inserted by Notification No. VAT.1505/CR-137/Taxation-2, dated the 1st May, 2005 (w.e.f. 1-5-2005).] (a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) the flour of wheat and rice including atta, maida, rawa and suji; (c) the flour	Nil %

	of pulses including besan when sold singly and not mixed with flour of other pulses or cereals.]	
	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; [Entry 9A was substituted by Notification No. VAT.1506/CR-60/Taxation-1, dated 27-4-2006 (w.e.f. 1-5-2006).] (b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereal, sold during the period 1st May 2006 to 30th September 2006.	Nil %
[9A [Entry 9A was substituted by Notification No. VAT.1506/CR-60/Taxation-1, dated 27-4-2006 (w.e.f. 1-5-2006).]	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereal, sold during the period 1st May, 2006 to 31st March, 2008.	Nil %
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereal, sold during the period 1st May, 2006 to 31st March, 2010.	Nil %

9A	<p>(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereal, sold during the period 1st May, 2006 to [31st March, 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier.] [These figures, letters and words were substituted for the figures, letters and word '31st March, 2010' by Notification No. VAT.1509/CR-156/Taxation-1, dated 30-3-2010, (w.e.f. 1st April, 2010).]</p> <p>(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form; (c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals, sold during the period 1st May, 2006 to [31st March, 2012] [These figures, letters and words were substituted for the figures, letters and word '31st March, 2011' by Notification No. VAT.1511/CR-47/Taxation-1, dated 30-3-2011, (w.e.f. 1st April, 2011).].</p>	Nil %
9A		Nil %
9A	<p>(a) Paddy, rice, wheat and pulses in whole grain, split or broken form; (b) the flour of wheat and rice including atta, maida, rawa</p>	Nil %

and suji whether sold singly or in mixed form;(c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals, sold during the period 1st May, 2006 to [31st March, 2013] [These figures, letters and words were substituted for the figures, letters and word '31st March, 2012' by Notification No. VAT.1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1st April, 2012).].

9A

(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;(b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form;(c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals, sold during the period 1st May, 2006 to [31st March, 2014] [These figures, letters and words were substituted for the figures, letters and word '31st March, 2013' by Notification No. VAT.1513/CR-46(1)/Taxation-1, dated 30-3-2013, (w.e.f. 1st April, 2013).].

Nil %

9A

(a) Paddy, rice, wheat and pulses in whole grain, split or broken form;(b) the flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form;(c) the flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereals, sold during the period 1st May, 2006 to [31st March, 2015] [These figures, letters and

Nil %

	words were substituted for the figures, letters and word '31st March, 2014' by Notification No. VAT.1514/CR-8/Taxation-1, dated 20-2-2014, (w.e.f. 1st April, 2014).].	
10	Chalk Stick	Nil %
11	Charcoal and Badami Charcoal	Nil %
12	Charkha, Amber Charkha and other implements used in the production of handspun yarn.	Nil %
12	Charkha, Amber Charkha and other implements used in the production of handspun yarn, [Khadi garments, made-ups and other goods prepared from handspun yarn.] [These words were added by Notification No. VAT.1505/CR 137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	Nil %
	(a) Charkha, Amber Charkha and other implements used in the production of handspun yarn and components, parts and accessories of any of item, [Entry 12 was substituted by Notification No. VAT.1505/CR 382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	Nil %
13	(b) Khadi garments, (c) Made-ups and other goods prepared from handspun yarn.] Handlooms, their parts, accessories, attachments and auxiliary machines as may be notified by the State Government from time to time in the Official Gazette.	Nil %
14	Gandhi Topi	Nil %
15	Clay lamps	Nil %
16	Contraceptives of all types	Nil %

Nil %

Nil %

Nil %

Nil %

Nil %

Nil %

(w.e.f. 7-6-2008).]

was inserted by Notification No. VAT.1508/CR 72/Taxation-1, dated 6-6-2008 (w.e.f. 7-6-2008).]

[\*\*\*\*\*] [Entry 21A was deleted by Notification No.

21A.

VAT.1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]

22

Fishnet and fishnet fabrics.

Nil %

Fishnet[and fishnet fabrics, fish seeds, prawnseeds, and shrimp seeds.] [These words were

22

substituted by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]

Nil %

Fresh plants, saplings and natural flowersexcluding Mahua flowers

23

Nil %

Fresh Vegetables and potatoes, sweet potatoes,yam (elephant's foot), onions, fresh fruits excluding wet dates.

24

Nil %

Fresh Vegetables and potatoes, sweet potatoes,yam (elephant's foot), onions, fresh fruits excluding wet dates[except when sold in frozen state or in sealed container.] [These words were added by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]

24

Nil %

25

Garlic and Ginger

Nil %

26

Glass Bangles

Nil %

26

[Bangles made from any material except preciousmetals.] [These words were substiuted by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f.

Nil %

	1-5-2005).]	
27	Goods of incorporeal or intangible character, other than those notified under entry 39 in Schedule C.	Nil %
	[27A [Entry 27A was inserted by Notification No. VAT.1513/CR-46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	
	Hand pumps used for pumping water.] [Entry 27A was inserted by Notification No. VAT.1513/CR-46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	Nil %
28	Human blood and human blood plasma	Nil %
	[Human blood and components and products thereof] [These words were substituted by Notification No. VAT.1507/CR-4/Taxation-1, dated 1-2-2008.]	
28		Nil %
29	Idols of deities in clay or Plaster of Paris	Nil %
	Indigenous handmade musical instruments as maybe notified by the State Government from time to time in the Official Gazette.	
30		Nil %
	Indigenous handmade musical instruments as maybe notified by the State Government from time to time in the Official Gazette [and components, and parts thereof.] [These words were added by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	
30		Nil %
31	Kumkum in any form including bindi, alta and sindur	Nil %
32	Leaf plates and cups	Nil %
33	Meats, flesh of poultry and seafood, including fish, prawns, lobsters, crabs and shrimps	Nil %



	except when sold infrozen state or in a sealed container; Eggs in shell, cattleexcluding horses, sheep, goats, pigs and poultry;	
	(1) (a) Raw meat, [Entry 33 was substituted by Notification No. VAT.1505/CR 382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	
[33 [Entry 33 was substituted by Notification No. VAT.1505/CR 382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	(b) Raw flesh of poultry,(c) Raw seafood including fish, prawns, lobsters, crabs, andshrimps,except when sold infrozen state or in sealed container;(2) Eggs in shell,(3) Sheep, goats, pigs, poultry and cattleexcluding horses.]	Nil %
	Milk, that is tosay, animal milk in liquid form except when served forconsumption and excluding, –(a) Condensed milk whether sweetened or not, and(b) [ Milk containingany ingredients (other than milk fat, milk powder, or, as thecase may be, solid non fat) and sold under a brand name.] [[Entry 34(b) shall be deemed to have been substituted by Maharashtra Tax Laws (Levy and Amendment) Act, 2013 (w.e.f. 1-4-2005).Prior to substitution it read as under:(b) milk containing any ingredients and sold under a brand name.]]	Nil %
34		
	National flag	Nil %
35		
	Non-judicial stamp paper when sold by GovernmentTreasuries;	
36	postal items like envelopes, postcards etc. when soldby Government;	Nil %
	(1) Judicial,Non-judicial stamp papers, Court fee stamps when sold by theGovernment	Nil %
[36 [Entry 36 substituted by Notification No. VAT.1513/CR-46(1)/Taxation-1,		

dated 30-3-2013 (w.e.f.  
1-4-2013).]

Treasuries or Vendors  
authorized by the Government;  
[Entry 36 substituted by  
Notification No.  
VAT.1513/CR-46(1)/Taxation-1,  
dated 30-3-2013 (w.e.f.  
1-4-2013).](2) Postal itemslike  
envelopes, post cards, etc., when  
sold by the Government;(3)  
Philatelic material such as Postal  
Stamp,Postal Envelope, Postal  
Stationary, Pigeonogram,  
Rocketgram andFirst Day  
Cover.]

37

Organic manure excluding  
oilcakes and de-oiledcakes.

Nil %

38

Plantain leaves

Nil %

[38 [Entry 38 was substituted by  
Notification No.  
VAT.1506/CR-74/Taxation-1,  
dated 8-8-2006.]

Rakhee] [Entry 38 was  
substituted by Notification No.  
VAT.1506/CR-74/Taxation-1,  
dated 8-8-2006.]

Nil %

39

Poha, lahya and chirmura

Nil %

40

Raw wool

Nil %

41

Seeds of all types

Nil %

Semen of all types[excluding  
oilseeds and seedsto which any  
other entry of this schedule or of  
schedule Capplies.] [These

42

words were added by  
Notification No.

Nil %

VAT.1505/CR-137/Taxation-2,  
dated 1-5-2005 (w.e.f.  
1-5-2005).]

43

Silk worm laying, cocoon and  
raw silk

Nil %

44

Slate and slate pencils but not  
includingwriting boards

Nil %

45

Sugar, fabrics and tobacco as  
described fromtime to time in  
column 3 of the First Schedule  
to the AdditionalDuties of Excise  
[Goods of Special Importance],

Nil %

	act, 1957.	
	Sugar, fabrics and tobacco as described from time to time in column 3 of the First Schedule to the Additional Duties of Excise [Goods of Special Importance], act, 1957. [Explanation [The Explanation was added by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).] – For removal of doubts, it is hereby declared that tobacco shall not include Pan Masala, that is to say, any preparation containing betel nuts and tobacco and any one or more of the following ingredients, namely: – (i) lime; and (ii) Kattha (catechu), Whether or not containing any other ingredient such as cardamom, copra and menthol.]	
45	Sugar and fabrics as described from time to time in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance), Act, 1957 (58 of 1957)] [Entry 45 was substituted by Notification No. VAT.1507/CR 38/Taxation-1, dated 29-3-2007 (w.e.f. 1-4-2007).]	Nil %
	[45 [Entry 45 was substituted by Notification No. VAT.1507/CR 38/Taxation-1, dated 29-3-2007 (w.e.f. 1-4-2007).]	
45	Sugar, fabrics and tobacco as described from time to time in column (3) of the First Schedule to [the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) but excluding those specified in Schedule C.] [These words were substituted by	Nil %

<p>45</p>	<p>Notification No. VAT.1510/CR-47/Taxation-1, dated 10-3-2010 (w.e.f. 1-4-2010).] Sugar, fabrics and tobacco as described fromtime to time in column (3) of the First Schedule to[theAdditional Duties of Excise (Goods of Special Importance), Act,1957 (58 of 1957) as it stood prior to the date on which theFinance Act, 2011 comes into force] [These words were substituted by Maharashtra 15 of 2011, section 19(1) (w.e.f. 8-4-2011).]but excluding those specifiedin Schedule C.</p>	<p>Nil %</p>
<p>[45A [Entry 45A was added by Notification No. VAT.1507/CR-38/Taxation-1, dated 29-3-2007 (w.e.f. 1-4-2007).]</p>	<p>(a) unmanufacturedtobacco covered under tariff Heading No. 2401 of the CentralExcise Tariff Act, 1985 (5 of 1986) [Entry 45A was added by Notification No. VAT.1507/CR-38/Taxation-1, dated 29-3-2007 (w.e.f. 1-4-2007).](b) biris covered under tariff item No.24031031, 24031039, 24031090 of the Central Excise tariff Act,1985 (5 of 1986)]</p>	<p>Nil %</p>
<p>45A</p>	<p>(a) unmanufacturedtobacco covered under tariff Heading No. 2401 of the CentralExcise Tariff Act, 1985 (5 of 1986)(b) [ *****] [Sub-entry (b) was deleted by Notification No. VAT.1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).][Explanation. – For the removal ofthe doubts, it is hereby declared that the unmanufactured tobaccoshall</p>	<p>Nil %</p>

	not include unmanufactured tobacco when sold in packets under the Brand name.] [Explanation was added by Notification No. VAT.1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	
45A	[*****] [Entry 45A was deleted by Notification No. VAT.1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	Nil %
46	Tender green coconut	Nil %
47	Toddy, Neera and Arak	Nil %
48	Unprocessed salt.	Nil %
	[Salt, that is to say, common salt including iodised salt.] [These words were substituted by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005. (w.e.f. 1-5-2005).]	
48		Nil %
	Water other than, –(a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (b) water sold in sealed container.	
49		Nil %
	Water other than, –(a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (b) water sold in sealed container. (c) [ water for injection] [Sub-entry (c) was added by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).]	
49		Nil %
	[50 [Entries 50 and 51 were added by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	
	(a) Goods covered by the Public Distribution System, (except kerosene) [Entries 50 and 51 were added by Notification No. VAT.1505/CR-137/Taxation-2,	Nil %

	dated 1-5-2005 (w.e.f. 1-5-2005).](b) Goods supplied from bond to foreign going ships and aircraft,(c) Goods sold to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai run by the Indian Tourism Development Corporation.]	
	(a) Goods [distributed through] [Entries 50 and 51 were added by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]the Public Distribution System, (except kerosene)(b) Goods supplied from bond to foreign going ships and aircraft,(c) Goods sold to in-transit passengers (both incoming and outgoing) at the duty free shops at the International Airport, Mumbai.[*****] [These words were deleted for the words 'run by the India Tourism Development Corporation' by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).]	
50 [Entries 50 and 51 were added by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]		Nil %
51 [Entries 50 and 51 were added by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	During the period from 1st May 2005 to 31st March 2006 :- [Entries 50 and 51 were added by Notification No. VAT.1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).](i) Papad(ii) Gur(iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in	Nil %

	<p>separated form,(iv)Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;(v) Coconut in shell and separated kernel of coconut, other than copra.(vi) Solapuri chaddars.(vii)Towels.(viii) Wet dates.]</p>	
<p>51</p>	<p>During the period from 1st May 2005 to 31st March 2006 :-(i) Papad [except when served for consumption] [These words were added by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).](ii) Gur(iii) Chillies, turmeric and tamarind whole, powered or separated but excluding Chilly seed and tamarind seed when sold in separated form,(iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;(v) Coconut in shell and separated kernel of coconut, other than copra.(vi) Solapuri chaddars.(vii) Towels.(viii) Wet dates.</p>	<p>Nil %</p>
<p>[51 [Entry 51 was substituted by Notification No. VAT.1506/CR-60/Taxation-1, dated 27-4-2006 (w.e.f. 1-5-2006).]</p>	<p>(i) Papad except when served for consumption;(ii) Gur(iii) Chillies,turmeric and tamarind whole, powered or separated but excluding Chilly seed and tamarind seed when sold in separated form,(iv)Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered;(v) Coconut in shell and separated kernel of coconut, other than copra.(vi) Solapuri chaddars.(vii) Towels.(viii) Wet dates. [Entry 51 was substituted by Notification No. VAT.1506/CR-60/Taxation-1,</p>	<p>Nil %</p>

dated 27-4-2006 (w.e.f. 1-5-2006).]sold during the period from the 1stMay 2006 to 30thSeptember 2006.]

51	(i) Papad exceptwhen served for consumption;(ii) Gur(iii) Chillies,turmeric and tamarind whole, powered or separated but excludingChilly seed and tamarind seed when sold in separated form,(iv)Coriander seeds, Fenugreek and Parsley (Suva) whole orpowdered;(v) Coconut in shell and separated kernel ofcoconut, other than copra.(vi) Solapuri chaddars.(vii)Towels.(viii) Wet dates.sold during the period from the 1stMay 2006 to[31stMarch, 2010] [These figures, letters and words were substituted for '30th September 2006' by Notification No. VAT.1506/CR-130/Taxation-1, (w.e.f. 1-10-2006).].	Nil %
51	(i) Papad exceptwhen served for consumption;(ii) Gur(iii) Chillies,turmeric and tamarind whole, powered or separated but excludingChilly seed and tamarind seed when sold in separated form,(iv)Coriander seeds, Fenugreek and Parsley (Suva) whole orpowdered;(v) Coconut in shell and separated kernel ofcoconut, other than copra.(vi) Solapuri chaddars.(vii)Towels.(viii) Wet dates.sold during the period from the 1stMay 2006 to[31stMarch, 2011 or the date on which theGoods and Services Tax Act comes into force, whichever isearlier] [These	Nil %



figures, letters and words were substituted for the figures, letters and word '31st March 2010' by Notification No. VAT.1509/CR-156/Taxation-1, dated 30-3-2010 (w.e.f. 1st April, 2010).].

51 (i) Papad except when served for consumption; (ii) Gur (iii) Chillies, turmeric and tamarind whole, powered or separated but excluding Chilly seed and tamarind seed when sold in separated form, (iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; (v) Coconut in shell and separated kernel of coconut, other than copra. (vi) Solapuri chaddars. (vii) Towels. (viii) Wet dates. sold during the period from the 1st May 2006 to [31st March, 2012] [These figures, letters and words were substituted by Notification No. VAT.1511/CR-47/Taxation-1, dated 30-3-2011 (w.e.f. 1st April, 2011).].

Nil %

51 (i) Papad except when served for consumption; (ii) Gur (iii) Chillies, turmeric and tamarind whole, powered or separated but excluding Chilly seed and tamarind seed when sold in separated form, (iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; (v) Coconut in shell and separated kernel of coconut, other than copra. (vi) Solapuri chaddars. (vii) Towels. (viii) Wet dates. sold during the period from the 1st May 2006 to [31st March, 2013] [These

Nil %

figures, letters and words were substituted for the figures, letters and word '31st March, 2012' by Notification No. VAT.1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1st April, 2012).].

(i) Papad except when served for consumption; (ii) Gur (iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form, (iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; (v) Coconut in shell and separated kernel of coconut, other than copra. (vi) Solapuri chaddars. (vii) Towels. (viii) Wet dates. sold during the period from the 1st May 2006 to [31st March, 2014] [These figures, letters and words were substituted for the figures, letters and word '31st March, 2013' by Notification No. VAT.1513/CR-46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1st April, 2013).].

51

Nil %

51

(i) Papad except when served for consumption; (ii) Gur (iii) Chillies, turmeric and tamarind whole, powdered or separated but excluding Chilly seed and tamarind seed when sold in separated form, (iv) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered; (v) Coconut in shell and separated kernel of coconut, other than copra. (vi) Solapuri chaddars. (vii) Towels. (viii) Wet dates. sold during the period

Nil %

	from the 1stMay 2006 to[31stMarch, 2015] [These figures, letters and words were substituted for the figures, letters and word '31st March, 2014' by Notification No. VAT.1514/CR-8/Taxation-1, dated 20-2-2014 (w.e.f. 1st April, 2014).].	
[52 [Entry 52 was added by Notification No. VAT.1505/CR-210/Taxation-1, dated 16-11-2005.]	Khandsari Sugar] [Entry 52 was added by Notification No. VAT.1505/CR-210/Taxation-1, dated 16-11-2005.]	Nil %
[53 [Entry 53 was added by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	Hurricane lantern and Kerosene lamp, kerosenelanters, petromax lanterns, kerosene stoves, kerosene pressurestoves, pertromax pressure lamps, pressure lamps, glass chimneysand lanterns, petromax gas mantles and accessories, componentsand parts of all of them.] [Entry 53 was added by Notification No. VAT.1505/CR-382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	Nil %
[54 [Entry 54 was added by Notification No. VAT.1505/CR-191/Taxation-1, dated 13-11-2006.]	Lac, Shellac and their products, sold during theperiod upto 31stMarch, 2007] [Entry 54 was added by Notification No. VAT.1505/CR-191/Taxation-1, dated 13-11-2006.]	Nil %
54	Lac, Shellac and their products[****] [These words, figures and letters were deleted by Notification No. VAT.1507/CR-38/Taxation-1, dated 29-3-2007 (w.e.f. 1-4-2007).]	Nil %
[55 [Entries 55 and 56 were added by Maharashtra Act No. 17 of 2009 dated 27-6-2009	Incense sticks commonly known asagarbatti,dhoop, dhupkadi or dhupbatti. [Entries 55 and 56	Nil %

(w.e.f. 1-7-2009), section 10.]	were added by Maharashtra Act No. 17 of 2009 dated 27-6-2009 (w.e.f. 1-7-2009), section 10.]	
55 [Entries 55 and 56 were added by Maharashtra Act No. 17 of 2009 dated 27-6-2009 (w.e.f. 1-7-2009), section 10.]	(a) [ Incense Stickscommonly known a,agarbatti, dhoop, dhupkadi or dhupbatti.] [Entry 55 is re-numbered as sub-entry (a) by Maharashtra Act No. 12 of 2010 dated 29-4-2010 (w.e.f. 1-5-2010), section 19(2).](b) [ Campjor [Sub-entries (b) and (c) were added by Maharashtra Act No. 12 of 2010, dated 29-4-2010 (w.e.f. 1-5-2010), section 19(2).](c) Dhoop including Loban]	Nil %
55 [Entries 55 and 56 were added by Maharashtra Act No. 17 of 2009 dated 27-6-2009 (w.e.f. 1-7-2009), section 10.]	(a) Incense Stickscommonly known a,agarbatti, dhoop, dhupkadi or dhupbatti. [Entries 55 and 56 were added by Maharashtra Act No. 17 of 2009 dated 27-6-2009 (w.e.f. 1-7-2009), section 10.](b) Campjor(c)[Dhoop including Loban and Ral]	Nil %
56 [Entries 55 and 56 were added by Maharashtra Act No. 17 of 2009 dated 27-6-2009 (w.e.f. 1-7-2009), section 10.]	Solar energy devices as may be notified, fromtime to time, by State Government in theOfficial Gazette,and spare parts thereof.] [Entries 55 and 56 were added by Maharashtra Act No. 17 of 2009 dated 27-6-2009 (w.e.f. 1-7-2009), section 10.]	Nil %
[56A [Inserted by Maharashtra 15 of 2011, section 19(3) (w.e.f. 1-5-2011).]	Pre-fabricated domestic biogas units] [Inserted by Maharashtra 15 of 2011, section 19(3) (w.e.f. 1-5-2011).]	Nil %
[57 [Entries 57 and 58 added by the Maharashtra Tax Law (Levy and Amendment) Act, 2010, section 19(3), (w.e.f. 1-5-2010).]	Katha (catechu). [Entries 57 and 58 added by the Maharashtra Tax Law (Levy and Amendment) Act, 2010, section 19(3), (w.e.f. 1-5-2010).]	Nil %
		Nil %

58 [Entries 57 and 58 added by the Maharashtra Tax Law (Levy and Amendment) Act, 2010, section 19(3), (w.e.f. 1-5-2010).]	Handmade Laundry Soap manufactured by units certified by the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, but excluding detergent.] [Entries 57 and 58 added by the Maharashtra Tax Law (Levy and Amendment) Act, 2010, section 19(3), (w.e.f. 1-5-2010).]	
[59 [Entries 59 was added by Notification No. VAT-1510/CR-63/Taxation-2, dated 26-5-2010 (w.e.f. 1-6-2010).]	Rasins and Currants sold during the period starting on the 1st June, 2010 and ending on the 31st May, 2012.] [Entries 59 was added by Notification No. VAT-1510/CR-63/Taxation-2, dated 26-5-2010 (w.e.f. 1-6-2010).]	Nil %
59	Rasins and Currants sold during the period starting on the 1st June, 2010 and ending on the 31st May, 2013.] [Substituted by Notification No. VAT-1512/CR-62/Taxation-1, dated 30-5-2012.]	Nil %
59	Rasins and Currants sold during the period starting on the 1st June, 2010 and ending on the 31st May, 2014.] [These figures, letters and word were substituted for the figures, letters and word '31st May, 2013' by Notification No. VAT-1513/CR-46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	Nil %
59	Rasins and Currants sold during the period starting on the 1st June, 2010 and ending on the 31st May, 2015.] [These figures, letters and word were substituted for the figures,	Nil %

	letters and word '31st March, 2014' by Notification No. VAT-1514/CR-8/Taxation-1, dated 20-2-2014 (w.e.f. 1-4-2014).]	
	Sale of edible oil and oilcake manufactured and sold by the Tel Ghani Units registered under the Khadi and Village Industries Commission Act, 1956 or as the case may be with the Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960 for a turnover not exceeding rupees twenty lakh in a financial year. [Entry 60 was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1-4-2012).]	The unit shall be certified by the Joint Commissioner of Sales Tax (Registration), in Mumbai and the concerned Joint Commissioner of Sales Tax (VAT Administration) in the rest of the State. [Entry 60 was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1-4-2012).]
[60 [Entry 60 was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1-4-2012).]		Nil %] [Entry 60 was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1-4-2012).]
	Sales of "Pural Poshan Aahar" by way of supplies made to the Aanganwadis Centres under the Integrated Child Development Scheme as specified in the Government Resolution, Women and Child Development Department, No. ABV-2008/CR-59/KA-5, dated the 24th August, 2009. [Entry 61 was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1-4-2012) and corrected by corrigendum of dated 20-4-2012.]	Nil %] [Entry 61 was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1-4-2012) and corrected by corrigendum of dated 20-4-2012.]
[61 [Entry 61 was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012, (w.e.f. 1-4-2012) and corrected by corrigendum of dated 20-4-2012.]		
	Water meters sold to Local Bodies. [Entry 62 was added by Notification No. VAT-1513/CR-46(1)/Taxation-1, dated 30-3-2013, (w.e.f. 1-4-2013).]	Nil %] [Entry 62 was added by Notification No. VAT-1513/CR-46(1)/Taxation-1, dated 30-3-2013, (w.e.f. 1-4-2013).]
[62 [Entry 62 was added by Notification No. VAT-1513/CR-46(1)/Taxation-1, dated 30-3-2013, (w.e.f. 1-4-2013).]		

<p>[63 [Entry 63 was added by Notification No. VAT-1513/CR-130/Taxation-1, dated 27-12-2013.]</p>	<p>1-4-2013).] Motor Vehicles, having engine capacity upto 20 cc, adapted or modified for use by handicapped persons. [Entry 63 was added by Notification No. VAT-1513/CR-130/Taxation-1, dated 27-12-2013.](1) The motor vehicles specified in column (2) shall be certified as "invalid carriage" in the Certificate of Registration, issued under the Motor Vehicles Act, 1988.(2) The dealer effecting sale of such motor vehicles specified in column (2) shall retain a copy of the Certificate of Registration issued under the Motor Vehicles Act, 1988.</p>	<p>Nil % [En Notificati VAT-1513 dated 27-</p>
<p>64. [ [Added by Maharashtra Act No. 31 of 2017, dated 15.4.2017.] [Added by Maharashtra Act No. 31 of 2017, dated 15.4.2017.]</p>	<p>Sales during the period from the 1st April, 2005 to the 31st March, 2016, of processed, semi-processed, semi-cooked, ready-mix, ready to eat, shelled sweet corn, whether or not sold-(a) in a frozen state, or (b) in a sealed container, or (c) under a brand name, except when served for consumption.</p>	<p>(1) Tax should not have been collected from the customer.(2) Tax should not have been paid into the Government Nil%</p>
<p>[***] [Deleted 'Schedule B and Schedule C' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.][Sub-section (3) was added by the Maharashtra Value Added Tax (Levy and Amendment) Act, 2005, section 52, (w.e.f. 1-4-2005).] Schedule B List of Goods for which the rate of Tax is [1% or 1.1%] [These figures, words and signs were substituted for the figures, words and signs '1%' by Notification No. Vat-1513/CR-46(7)/ taxation-1, dated 4th April, 2013 (w.e.f. 1-4-2013).]{ </p>		

Sr. No.	Name of the Commodity	Conditions Rate of Tax (%)
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(1)	(2)	and exceptions	(4)
1	Articles made of precious metals of fineness notless than fifty per cent whether or not containing preciousstones, semi precious stones, diamonds or pearls whether real orcultured.		1%
1	Articles made of precious metals of fineness notless than fifty per cent whether or not containing preciousstones, semi precious stones, diamonds or pearls whether real orcultured[and to which entry 105 in schedule "C" doesbot apply.] [These words & figures were inserted by Notification No. VAT.-1507/CR-6/Taxation-1, dated 21-1-2008 (w.e.f. 1-2-2008).]		1%
1	Articles made of precious metals of fineness notless than fifty per cent whether or not containing preciousstones, semi precious stones, diamonds or pearls whether real orcultured and to which[entry 105 in Schedule "C" doesbot apply but excluding industrial goods and industrial tools towchich entry 53A of Schedule "C" applies sold duringthe period starting on or after the 1stApril, 2013and ending on the 31stMarch, 2014.] [These words were substituted for the word 'entry 105 in Schedule 'C' does not apply' by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	1. [1%] [These figures were substituted for the figure '1% Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	
1			



	Articles made of precious metals of fineness not less than fifty per cent whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule "C" does not apply but excluding industrial goods and industrial tools to which entry 53A of Schedule "C" applies[****] [These words were deleted by Notification No. VAT.-1514/CR-10/Taxation-1, dated 20-2-2014, (w.e.f. 1-4-2014).]	[1%] [These figures and signs were substituted for the figures and sign '1.1%' by Notification No. VAT.-1514/CR-10/Taxation-1, dated 20-2-2014 (w.e.f. 1-4-2014).]
2	Precious metals that is to say Gold, Silver, Platinum, osmium, Palladium, Rhodium, Ruthenium and alloys of any of them. Explanation.— For the purposes of this entry, an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.	[1%]
2	Precious metals that is to say Gold, Silver, Platinum, osmium, Palladium, Rhodium, Ruthenium and alloys of any of them. [sold during the period starting on or after the 1st April 2013 and ending on the 31st March 2014.] [These words were added by Notification No. VAT.1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).] Explanation.— For the purposes of this entry, an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.	1. [1%] [These figures were substituted for the figures '1' by Notification No. VAT-1513/CR-46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]
2	Precious metals that is to say Gold, Silver, Platinum, osmium,	[1%] [These figures and signs were substituted for the figures

	Palladium, Rhodium, Ruthenium and alloys of any of them.[***] [These words were deleted by Notification No. VAT.-1514/CR-10/Taxation-1, dated 20-2-2014, (w.e.f. 1-4-2014).]Explanation.— For the purposes of this entry, an alloy of precious metal means a precious metal of fineness of not less than fifty per cent.	and sign '1.1%' by Notification No. VAT.-1514/CR-10/Taxation-1, dated 20-2-2014 (w.e.f 1-4-2014).]
3	Precious Stones including diamonds, semi-precious stones and pearls whether real or cultured.	1%-
[3 [Entry 3 was substituted by Notification No. VAT-1513/CR-46(7)/Taxation-1, dated 4th April, 2013 (w.e.f. 1-4-2013).]	Precious Stones, semi-precious stones and pearls whether real or cultured but excluding those to which entry 3A of the Schedule applies, when sold on or after the 1st April, 2013. [Entry 3 was substituted by Notification No. VAT-1513/CR-46(7)/Taxation-1, dated 4th April, 2013 (w.e.f. 1-4-2013).]	1%] [Entry 3 was substituted by Notification No. VAT-1513/CR-46(7)/Taxation-1, dated 4th April, 2013 (w.e.f. 1-4-2013).]
[3A [Entry 3A added by Notification No. VAT-1513/CR-46(7)/Taxation-1, dated 4th April, 2013 (w.e.f. 1-4-2013).]	Diamonds, – [Entry 3A added by Notification No. VAT-1513/CR-46(7)/Taxation-1, dated 4th April, 2013 (w.e.f. 1-4-2013).](a) when sold during the period starting on or after the 1st April, 2013 and ending on the 31st March, 2014;(b) when sold on or after the 1st April, 2014.]	1.1%1%
[4 [Entry 4 added by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 11 (w.e.f. 1-7-2009).]	Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof. [Entry 4 added by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 11 (w.e.f. 1-7-2009).]	1%] [Entry 4 added by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 11 (w.e.f. 1-7-2009).]
4		1%

[Hairpins, Imitation Jewellery]  
[Entry 4 was substituted by the  
Maharashtra Tax Law (Levy and  
Amendment) Act, 2010, section  
20, (w.e.f. 1-5-2010).], beads of  
glass, plastics or of any metal  
other than precious metals and  
parts and components thereof.

## C

List of Goods for which the Rate of Tax is [2% or 3% or 4% or 5%] [The figures, signs and words were Substituted for the figures signs and words '4% or 5%' by Notification No. Vat-1512/CR-40/Taxation-1, dated 31.3.2012, (w.e.f. 1-4-2012)]

Sr. No.	Name of the Commodity	Conditions and exceptions	Rate of Tax (%)
(1)	(2)	(3)	(4)
1	Agricultural machinery and implements, other than tractors, trailers, semi trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.		4%
1	Agricultural machinery and implements, [and components and parts thereof] [These words were added by Notification No. VAT.-1505-CR-382/Taxation-1, dated 21-2-2006, (w.e.f. 1-2-2006).] other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.		4%
1	Agricultural machinery and implements, and components and parts thereof other than tractors, trailers, semi-trailers, oil engines, electric motors, pumps, electric pumping sets, capacitors of all types and pipes of all types.		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1-4-2010).]

2	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	4%
2	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
3	All kinds of bricks including fly ash bricks and [refractory bricks and monolithics] [These words were substituted by Notification No. VAT-1505/CR 137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).], asphaltic roofing tiles, earthen roofing tiles.	4%
3	All kinds of bricks including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
3	[All kinds of bricks excluding paver blocks but] [These words were substituted for the words 'All kinds of bricks' by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).] including fly ash bricks and refractory bricks and monolithics, asphaltic roofing tiles, earthen roofing tiles.	5%
4	All types of yarn whether covered with any material or not other than cotton and silk yarn in hank; sewing thread; waste of any of them.	4%
[4 [Entry 4 substituted by Notification No.	(a) Cotton yarn but not including cotton yarn waste; [Entry 4	4% [Entry 4 substituted by Notification No.

VAT-1510/CR-47/Taxation-1,  
dated 10-3-2010 (w.e.f.  
1-4-2010).]

substituted by Notification No.  
VAT-1510/CR-47/Taxation-1,  
dated 10-3-2010 (w.e.f.  
1-4-2010).](b) Save as provided in  
clause (a) above, any yarn whether  
covered with any material or not;  
sewing thread, waste of any of  
them, excluding cotton and silk  
yarn in hanks covered under  
entry 17 of Schedule A.

(a) Cotton yarn but not including  
cotton yarn waste; (b) Save as  
provided in clause (a) above,  
any yarn whether covered with any  
material or not; sewing  
thread, waste of any of  
them, excluding cotton and silk  
yarn in hanks covered under  
entry 17 of Schedule A.

(a) Cotton yarn but not including  
cotton yarn waste; (b) Save as  
provided in clause (a) above,  
any yarn whether covered with any  
material or not; sewing  
thread, waste of any of  
them, excluding cotton and silk  
yarn in hanks covered under  
entry 17 of Schedule A.

Aluminum conductor steel  
reinforced

Aluminum conductor steel  
reinforced

Aluminum, its alloys and products  
as may be notified from time to  
time by the State Government in  
the Official Gazette.

Aluminum, its alloys and products  
as may be notified from time to  
time by the State Government in

VAT-1510/CR-47/Taxation  
dated 10-3-2010 (w.e.f.  
1-4-2010).]5%] [Entry 4  
substituted by Notification  
VAT-1510/CR-47/Taxation  
dated 10-3-2010 (w.e.f.  
1-4-2010).]

[5%] [The figures and sign  
was substituted by  
Maharashtra 15 of 2011, sec  
20(1) (w.e.f. 1-5-2011).]5%

[2%] [These figures and sign  
was substituted for the figu  
and signs '5%' by Notificati  
No. VAT.-1512/CR-40/  
Taxation-1, dated 31-3-2012  
(w.e.f. 1-4-2012).]5%

4%

[5%] [The figures and sign  
was substituted by Notifica  
No.  
VAT-1510/CR-47/Taxation  
dated 10-3-2010, (w.e.f. 1st  
April, 2010).]

4%

[5%] [The figures and sign  
was substituted by Notifica  
No.

	theOfficial Gazette.	VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
7	Arecanut powder, betel nut and raw cashew nut.	4%
		[5%] [The figures and sign was substituted by Notifica
7	Arecanut powder, betel nut and raw cashew nut.	No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
	AviationTurbine'Fuel sold to a Turbo-prop aircraftExplanation.— For the purposes ofthis entry "Turbo-prop Aircraft" means an aircraftderiving thrust mainly from propeller, which may be driven byeither turbine engine or piston engine.	4%
8	AviationTurbine'Fuel sold to a Turbo-prop aircraftExplanation.— For the purposes ofthis entry "Turbo-prop Aircraft" means an aircraftderiving thrust mainly from propeller, which may be driven byeither turbine engine or piston engine.	[5%] [The figures and sign was substituted by
8		Maharashtra 15 of 2011, sec 20(2) (w.e.f. 1-5-2011).]
9	Bagasse	4%
		[5%] [The figures and sign was substituted by Notifica
9	Bagasse	No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
10	Bamboo	4%
		[5%] [The figures and sign was substituted by Notifica
10	Bamboo	No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
	[10 [Entry 10 was substituted by Bamboo and bamboo products	5%] [Entry 10 was substitut

Notification No. VAT 1512/CR 40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	[Entry 10 was substituted by Notification No. VAT 1512/CR 40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	by Notification No. VAT 1512/CR 40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012)
11	Bearings	4%
11	Bearings	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
12	Beedi leaves	4%
12	Beedi leaves	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
12	(a) [ Beedi leaves [Entry 12 was substituted oy Notification No. VAT- 1512/CR-55/Taxation-1, dated 25-4-2012 (w.e.f. 1-5-2012).](b) Beedi	5% [Entry 12 was substituted oy Notification No. VAT- 1512/CR-55/Taxation-1, dated 25-4-2012 (w.e.f. 1-5-2012).]5% [Entry 12 was substituted oy Notification VAT- 1512/CR-55/Taxation dated 25-4-2012 (w.e.f. 1-5-2012).]
12	(a) Beedi leaves(b)[****] [Sub-Entry 12(b) was deleted by Notification No VAT-1513/CR 46(1)/Taxalion-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	5%
13	Beltings	4%
13	Beltings	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
14	Bicycles, Tricycles, Cycle rickshaws.	4%
14		4%

	Bicycles, tricycles, cycle rickshaws[and parts,components and accessories and tyres and tubes thereof.] [These words were added by Notification No. VAT-1505/CR-137/Taxation-2, dated the 1-5-2005, (w.e.f 1-5-2005).]	
14	Bicycles, tricycles, cycle rickshaws and parts,components and accessories and tyres and tubes thereof.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
15	Biomass briquettes	4%
15	Biomass briquettes	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
16	Bone meal	4%
16	Bone meal	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
17	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940.	4%
17	Bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
18	Castings of non-ferrous metals.	4%
18	Castings of non-ferrous metals.	[5%] [The figures and sign was substituted by Notification No.



		VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
19	Centrifugal, monobloc and submersible pumps and parts thereof.	4%
19	Centrifugal, monobloc and submersible [pumps and pump sets] [The words were substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).] and parts thereof.	4%
19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
20	During the periods starting on or after 1st April 2006:-Rice, wheat and pulses in whole grain, split or broken form.	4%
20	During the period starting on or after [1st October 2006] [These figures, letters and word were substituted for the figures, letters and word '1st April, 2006' by Notification No. VAT.-1506/CR-60/Taxation-1, dated 27-4-2006 (w.e.f. 1-5-2006).] [Paddy and Rice] [The word 'rice' was substituted by Notification No. VAT.-1506/CR-60/Taxation-1, dated 27-4-2006 (w.e.f. 1-5-2006).], wheat and pulses in whole grain, split or broken form.	4%
20	During the periods starting on or after 1st April 2007 Paddy and Rice, wheat and pulses in whole grain, split or broken form.	4%
20		4%

	During the periods starting on or, after 1stOctober 2007Paddy and Rice, wheat and pulses in wholegrain, split or broken form.	
20	During the periods starting on or, after 1stApril, 2008Paddy and Rice, wheat and pulses in wholegrain, split or broken form.	4%
20	During the periods starting on or, after 1stApril, 2010Paddy and Rice, wheat and pulses in wholegrain, split or broken form.	4%
20	[Deleted] [Entry 20 deleted by Notification No. VAT-1509/CR-156/Taxation-1, dated 30-3-2010, (w.e.f. 1st April, 2010).]	
21	Clay	4%
21	[Clay including fire clay, fine china clay andball clay.] [Entry 21 was substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	4%
21	Clay including fire clay, fine china clay andball clay.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
22	Coal including coke in all its forms butexcluding charcoal.	4%
22	Coal including coke in all its forms butexcluding charcoal.	[5%] [The figures and sign was substituted by Maharashtra 15 of 2011, sec 20(3) (w.e.f. 1-5-2011).]
23	Coffee beans and seeds, cocoa pod, green tealeaf and chicory.	4%
23	Coffee beans and seeds, cocoa pod, green tealeaf and chicory.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation

		dated 10-3-2010, (w.e.f. 1st April, 2010).]
24	Coir and coir products excluding coir mattresses	4%
		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
24	Coir and coir products excluding coir mattresses	
	Cotton, that is to say, all kinds of cotton(indigenous or imported) in its unmanufactured state, whetherginned or unginned, baled, pressed or otherwise including cottonwaste.	4%
25	Cotton, that is to say, all kinds of cotton(indigenous or imported) in its unmanufactured state, whetherginned or unginned, baled, pressed or otherwise including cottonwaste.	[5%] [The figures and sign was substituted by Maharashtra 15 of 2011, section 20(4) (w.e.f 1-5-2011).]
25		
26	Crucibles	4%
		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
26	Crucibles	
	Crude oil, that is to say, crude petroleum oils,and crude oils obtained from bituminous minerals (such as shale,calcareous rock, sand), whatever their composition, whetherobtained from normal or condensation oil deposits or by thedestructive distillation of bituminous minerals and whether ornot subjected to all or any of the following processes :- (1)decantation;(2) de-salting;(3) dehydration;(4) stabilisation in	4%
27		

order to normalise the vapour pressure; (5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes; (7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance.

27

Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:—(1) decantation; (2) de-salting; (3) dehydration; (4) stabilisation in order to normalise the vapour pressure; (5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods, during the course of the above mentioned processes; (7) any other minor process (including addition of pour point depressants or flow

[5%] [The figures and sign was substituted by Maharashtra 15 of 2011, section 20(5) (w.e.f. 1-5-2011).]

	improvers) which doesnot change the essential character of the substance.	
28	Dehydrated or Processed vegetables and mushrooms	4%
28	Dehydrated or Processed vegetables and mushrooms	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
29	Drugs (including Ayurvedic, Siddha, Unani,spirituous Medical Drugs and Homoeopathic Drugs), beingformulations or preparations conforming to the followingdescriptions:-Any medicinal formulation or preparationready for use internally or on the body of human beings, animals,and birds for diagnosis, treatment, mitigation or prevention ofany diseases or disorders, which is manufactured or imported intoIndia, stocked, distributed ,or sold under licence granted underthe Drug and Cosmetic Act, 1940, and includes devices notified bythe Central Government under sub-section (iv) of clause (b) ofsection 2 of the said Act, but does not include mosquitorepellants in any form.	4%
29	Drugs (including Ayurvedic, Siddha, Unani,spirituous Medical Drugs and Homoeopathic Drugs), beingformulations or preparations conforming to the followingdescriptions:-Any medicinal formulation or preparationready for use internally or on the body of	4%

human beings, animals, and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, [\* \* \*] [This portion was deleted by Notification No. VAT.1505/CR-137/Taxation-2, dated the 1st May, 2005 (w.e.f. 1-5-2005).] but does not include mosquito repellants in any form.

(a) [ Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description :- Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals, and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, but does not include mosquito repellants in any form. [Entry 29 was substituted by Notification No. VAT.-1505/CR-382/Taxation-1, dated 21-1-2006 (w.e.f. 1 2-2006).] (b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drug and Cosmetic Act, 1940.]

29

4%

29

(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs),

[5%] [The figures and sign was substituted by Notification No.

being formulations or preparations conforming to the following description:-Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals, and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, but does not include mosquito repellants in any form. (b) Medical Oxygen and Nitrous Oxide manufactured under licence granted under the Drug and Cosmetic Act, 1940.

VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]

29

(a) Drugs (including Ayurvedic, Siddha, Unani, Spirituous Medical Drugs and Homoeopathic Drugs), being formulations or preparations conforming to the following description:-Any medicinal formulation or preparation ready for use internally or on the body of human beings, animals, and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders, which is manufactured or imported into India, stocked, distributed or sold under licence granted under the Drug and Cosmetic Act, 1940, [but not including, (i) products capable of being used as cosmetics, shampoos; and (ii) mosquito repellants in any form.] [These words were substituted for the words 'but does not include mosquito repellants in any form'

5%

	by Notification No. VAT.1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).](b) Medical Oxygen and NitrousOxide manufactured under licence granted under the Drug andCosmetic Act, 1940.	
	(a) Devices notified from time to time by theCentral Government under sub-clause (iv) of clause (b) of section3 of the Drugs and Cosmetics Act, 1940.(b) Bandages anddressings manufactured or imported into India, stocked,distributed or sold under licence granted under the Drugs andCosmetics Act, 1940.(c) Syringes.] [Entry 29A was inserted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	4%
29A	(a) Devices notified from time to time by theCentral Government under sub-clause (iv) of clause (b) of section3 of the Drugs and Cosmetics Act, 1940.(b) Bandages anddressings manufactured or imported into India, stocked,distributed or sold under licence granted under the Drugs andCosmetics Act, 1940.(c) Syringes.	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
30	Edible oils, oilcakes and excluding cotton seedoilcakes and de-oiled cakes.	4%
	[30 [Entry 30 was substituted by Notification No. VAT.-1505/CR 137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	4%
30	Edible oil, edible oil in unrefined form and oilcakes.	[5%] [The figures and sign was substituted by Notifica No.



		VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
30	Edible oil, edible oil in unrefined form and[oil cakes excluding sarkipend] [Substituted by the Maharashtra Tax Law (Levy and Amendment) Act, 2010, section 21(2), (w.e.f. 1-5-2010).].	5%
31	Electrodes.	4%
31	Electrodes.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
[31A [Entry 31A was added by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	Excavators covered under tariff heading No. 842952 00 of the Central Excise Tariff Act, 1985 (5 of 1986) and arenot liable for registration under the Motor Vehicles Act, 1988 (5of 1988).] [Entry 31A was added by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
32	Exercise book, graph book and laboratory notebook	4%
32	Exercise book, graph book,[laboratory notebooks and drawing books] [These words were substituted for the words 'and laboratory note book' by Notification No. VAT.-1505/CR-382/ Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	4%
32	Exercise book, graph book,laboratory notebooks and drawing books	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]

33	<p>Ferrous and non-ferrous domestic utensils other than those made from precious metals</p> <p>(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals, (b) Domestic pressure cookers and pans; (c) Buckets made of iron, steel, aluminium, plastic or any other material;]</p> <p>[33 [Entry 33 was substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]</p>	4%
33	<p>(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals, (b) Domestic pressure cookers and pans; (c) buckets made of iron, steel, aluminium, plastic or any other material;</p> <p>Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, but not including disinfectants.</p> <p>Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, [and micronutrients]</p> <p>[These words were substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).] but not including disinfectants.</p>	<p>[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]</p>
34	<p>Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, but not including disinfectants.</p>	4%
34	<p>Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, [and micronutrients]</p> <p>[These words were substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).] but not including disinfectants.</p>	4%

34	Fertilizers including biofertilisers, insecticides, pesticides, fungicides, weedicides, rodenticides, herbicides, antispouring products, plant growth promoters or regulators, micronutrients but not including disinfectants.	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
35	Fibres of all types and fibre waste	4% [5%] [The figures and sign was substituted by Notifica No.
35	Fibres of all types and fibre waste	VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
36	Fireclay, coal, ash, coal boiler ash, coalcinder ash, coal powder clinker	4%
36	Fireclay, [coal ash] [Substituted for the words 'Coal, ash' by G.N. Notification No. VAT.-1509/CR-156/Taxation-1, dated 30-3-2010, (w.e.f. 1-4-2010).], coal boiler ash, coalcinder ash, coal powder clinker	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
37	Flours of cereals and pulses whether singly or in a mixed form including atta, maida, rawa, suji and besan.	4%
[37 [Entry 37 was substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1st May, 2005 (w.e.f. 1-4-2006).]	(a) The flour of wheat and rice including atta, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form. Sold on or after 1st April, 2006] [Entry 37 was substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1st May, 2005 (w.e.f. 1-4-2006).]	4%
37		4%

(a) The flour of wheat and rice including ata, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form. Sold on or after [1st October, 2006] [These figures, letters and word were substituted for the figures, letters and word '1st April, 2006' by Notification No

VAT.-1506/CR-60/Taxation-1, dated 27-4-2006 w.e.f 1.5.2006.]

(a) The flour of wheat and rice including ata, maida, rawa, and suji whether sold singly or in mixed form. (b) The flour of pulses including besan whether sold singly or in mixed form. Sold on or after [1st April, 2010] [These figures, letters and word were substituted for the figures, letters and word '1st October 2006' by Notification No.

VAT.-1506/CR-130/Taxation-1, dated 30-9-2006 w.e.f. 1.10.2006 again these figures, letters and word were substituted for the figures, letters and word '1st April 2007' by Notification No.

VAT.-1507/CR 38/Taxation-1, dated 29.3.2007 w.e.f. 1.4.2007 again these figures, letters and word were substituted for the figures, letters and word '1st October 2007' by Notification No.

VAT.-1507/CR-72/Taxation-1, dated 28.9.2007 w.e.f. 1.10.2007 again these figures, letters and word were substituted for the figures, letters and word '1st April, 2008' by Notification No.

VAT.-1508/CR-44/Taxation-1, dated 29-3-2008 w.e.f. 1.4.2008.]

37

4%

	(a) [* * * deleted w.e.f. 1-4-2010(b) * ** deleted w,e.f. 1-4-2010] [Entry '37' deleted by Notification No. VAT.-1509/CR-156/Taxation-1, dated 30-3-2010 w.e.f. 1st April, 2010 and again re-corrected entry No. 37 for 'only Clauses (a) & (b)' was deleted by Corrigendum No. VAT. 1509/CR. 156/Taxation-1, dated 25th October 2010.][(c) Pulse flour includingbesan mixed with flour of other pulses, when sold on or after 1stMay, 2005.(d) Pulse flour including besan mixed withflour of cereals including maize, when sold on or after 1st May,2005.(e) Pulse flour including besan mixed withflour of other pulses and cereals, when sold on or after 1st May,2005 ] [Sub-entries (c), (d) & (e) were added by Notification No. VAT.-1505/CR-382/Taxation-1l, dated 21-1-2006.](c) Pulse flour including besan mixed withflour of other pulses, when sold on or after 1st May, 2005.(d) Pulse flour including besan mixed with flour ofcereals including maize, when sold on or after 1st May, 2005.(e) Pulse flour including besan mixed with flour ofother pulses and cereals, when sold on or after 1st May, 2005.]	
37		4%4%4%[5%] [The figures sign '4%' was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]5%][5%] [The figures and sign '4%' was substituted by Notification VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
38	Glucose-D	4% [5%] [The figures and sign '4%' was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
38	Glucose-D	4% [5%] [The figures and sign '4%' was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
39	Goods of intangible or incorporeal	4%

	nature as maybe notified from time to time by the State Government in the Official Gazette.	
39	Goods of intangible or incorporeal nature as maybe notified from time to time by the State Government in the Official Gazette.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
40	Gur, jaggery, and edible variety of rub gur	4%
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st April, 2006.	4%
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st October, 2006	4%
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st April, 2007	4%
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st October, 2007	4%
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st April, 2008	4%
40	Gur, jaggery, and edible variety of rub gur for the periods starting on or after 1st April, 2010	4%
40	[Deleted] [Entry '40' deleted by Notification No. VAT-1509/CR-156/Taxation-1, dated 30-3-2010, (w.e.f. 1st April, 2010).]	
41	Gypsum of all forms and descriptions	4%
41	Gypsum of all forms and descriptions [excluding gypsum boards] [These words were added by Maharashtra Tax Laws (Levy, Amendment and Validation) Act,	4%

2009, section 12(1), (w.e.f. 1-7-2009).]

41	Gypsum of all forms and descriptions excluding gypsum boards	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
41	Gypsum of all forms and descriptions excluding gypsum boards[and plaster of paris.] [These words were added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	5%
42	Hand pumps, Parts and fittings	4%
42	Hand pumps, Parts and fittings	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
42	[****] [Entry 42 was deleted by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	
43	Handloom wovengamcha	4%
43	Handloom wovengamcha	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
44	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	4%
44	[Herbs, katha (catechu), gambiar,] [These words were substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f.	4%

	1-5-2005).]bark, dryplant, dry root, commonly known asjari bootiand dryflower	
44	Herbs, katha (catechu), gambiar, bark, dryplant, dry root, commonly known as jari booti and dry flower	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
44	Herbs,[* * *] [This portion was deleted by the Maharashtra Tax Laws (Levy and Amendment) Act, 2010, section 21(3), (w.e.f. 1-5-2010).], gambiar, bark, dry plant, dryFoot, commonly known as jari booti and dry flower	5%
45	Hides and skins, whether in raw or dressed state	4%
45	Hides and skins, whether in raw or dressed state	[5%] [The figures and sign was substituted by Maharashtra 15 of 2011, section 20(6) (w.e.f. 1-5-2011).]
46	Hose pipes	4%
46	[Hose pipes and fittings thereof.] [These words were substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	4%
46	Hose pipes and fittings thereof.	[5%] [The figures and sign was substituted by Notification No. VAT-1509/CR-156/Taxation dated 30-3-2010, (w.e.f. 1st April, 2010).]
47	Hosiery goods	4%
47	Hosiery goods	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
48		4%



	Hurricane lantern and Kerosene lamp and accessories and components thereof.	
	Hurricane lantern and Kerosene lamp, [kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure lamps, pressure lamps, glass chimneys and lanterns, petromax gas mantles and accessories, components and parts thereof.]	
48	[These words were substituted by Notification No. VAT.-1505/CR-137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	4%
	[deleted] [Entry 48 was deleted by Notification No. VAT.-1505/CR-382/Taxation-1, dated 21-1-2006 (w.e.f. 1-2-2006).]	
48		
49	Husk and bran of cereals and pulses.	4%
	[49 [Entry 49 was substituted by Notification No. VAT.-1505//CR 137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	
	Rice Bran] [Entry 49 was substituted by Notification No. VAT.-1505//CR 137/Taxation-2, dated 1-5-2005 (w.e.f. 1-5-2005).]	4%
		[5%] [The figures and sign was substituted by Notification No. VAT 1510/CR-47/Taxation-1, dated 10-3-2010, (w.e.f 1st April, 2010).]
49	Rice Bran	
	[****] [Entry 49 was deleted by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 330-3-2013 (w.e.f 1-4-2013).]	
49		
50	Ice	4%
50	Ice	[5%] [The figures and sign was substituted by Notification No. VAT 1510/CR-47/Taxation-1, dated 10-3-2010, (w.e.f 1st April, 2010).]

		10-3-2010, (w.e.f 1st April, 2010).]
51	Imitation jewellery, beads of glass, plastic or of any metal other than precious metals, hair pins and parts and components of all of them.	4%
	[51 [Entry 51 substituted by Maharashtra Tax Laws (Levy, Amendment and Validation Act, 2009, section 12(2), (w.e.f 1-7-2009).]	4%] [Entry 51 substituted by Maharashtra Tax Laws (Levy, Amendment and Validation Act, 2009, section 12(2), (w.e.f 1-7-2009).]
51	Hair Pins	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
51	[deleted] [Entry 51 deleted by Maharashtra Tax Laws (Levy and Amendment), 2010, section 21(4), (w.e.f. 1-5-2010).]	
52	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbatti.	4%
52	Incense sticks commonly known as, agarbatti, [Dhoop, dhupkathi or dhupbatti.] [These words were substituted for the words 'dhupkathi or dhupbatti' by Notification No. VAT-1505/CR-382/ Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).]	4%
52	[deleted] [Entry 52 deleted by Maharashtra Tax Laws (Levy, Amendment and Validation Act, 2009, section 12(3), (w.e.f. 1-7-2009).]	
53	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cables).	4%

53	Industrial cables (high voltage cables, plasticcoated cables, jelly filled cables, optical fibre cables).	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
[53A [Entry 53A was added by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	Industrial goods and tools made of Diamond,Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium, [Entry 53A was added by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	5%] [Entry 53A was added Notification No. VAT-1513/ 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013)]
54	Industrial inputs and packing materials as maybe notified from time to time by the State Government in theOfficial Gazette.	4%
54	Industrial inputs and packing materials as maybe notified from time to time by the State Government in theOfficial Gazette.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
55	Iron and steel, that is to say,(i) pigiron, sponge iron and cast iron including ingots, moulds, bottomplates, iron scrap, cast iron scrap, runner scrap and iron skullscrap;(ii) steel semis (ingots, slabs, blooms andbillets of all qualities, shapes and sizes);(iii) skelpbars, tin bars, sheet bars, hoe bars and sleeper bars;(iv)steel bars (rounds, rods, square flats, octagons and hexagons,plain and ribbed or twisted in coil form as well as straightlengths);(v) steel structurals,(angles, joints,channels, tees, sheet pilling sections, Z sections or any otherrolled sections);(vi) sheets,	4%

hoops, strips, and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil forms rolled and in revetted conditions; (vii) plates both plain and chequered in all qualities; (viii) discs, rings, forgings and steel castings; (ix) tool, alloy and special steels of any of the above categories; (x) steel melting scrap in all forms including steel skull, turning and boring; (xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings; (xii) tin plate, both hot dipped and electrolytic and tin free plates; (xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails heavy and light crane rails; (xiv) wheels, tyres, axles and wheel sets; (xv) wire rods and wires-rolled, drawn, galvanized aluminized, tinned or coated such as by copper; (xvi) defectives, rejects, cuttings or end pieces of any of the above categories.

55

Iron and steel, that is to say, (i) pig iron, sponge iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap; (ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes); (iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars; (iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as

[5%] [The figures and sign was substituted by Maharashtra 15 of 2011, sec 20(7) (w.e.f. 1-5-2011).]

well as straightlengths);(v) steel structurals,(angles, joints,channels, tees, sheet piling sections, Z sections or any otherrolled sections);(vi) sheets, hoops, strips, and skelp,both black and galvanised, hot and cold rolled, plain andcorrugated, in all qualities in straight lengths and in coil formas rolled and in revetted conditions;(vii) plates bothplain and chequered in all qualities;(viii) discs,rings, forgings and steel castings;(ix) tool, alloy andspecial steels of any of the above categories;(x) steelmelting scrap in all forms including steel skull, turning andboring;(xi) steel tubes, both welded and seamless, ofall diameters and lengths, including tube fittings;(xii)tin plate, both hot dipped and electrolytic and tin free plates;(xiii) fish plate bars, bearing plate bars, crossingsleeper bars, fish plates, bearing plates, crossing sleepers andpressed steel sleepers, rails heavy and light crane rails;(xiv)wheels, tyres, axles and wheel sets;(xv)wire rods and wires-rolled, drawn, galvanized aluminized, tinnedor coated such as by copper;(xvi) defectives, rejects,cuttings or end pieces of any of the above categories.

56 IT products as may be notified by the StateGovernment from time to time.

4%

56 IT products as may be notified by the StateGovernment from time to time.

[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-156/Taxation dated 30-3-2010, (w.e.f. 1st

April, 2010).]

57	<p>Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and Corchorus oiltorius and the fiber known as mesta or bimli extracted from plants of the species Hibiscus Cannabinus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise.</p>	4%
57	<p>Jute that is to say, the fiber extracted from plants belonging to the species Corchorus Capsularies and Corchorus oiltorius and the fiber known as mesta or bimli extracted from plants of the species Hibiscus Cannabinus and Hibiscus subdariffa-varaltissima and the fibre known as Sunn and Sannahemp extracted from plants of the species Crotalaria Juncea, whether baled or otherwise.</p>	[5%] [The figures and sign was substituted by Maharashtra 15 of 2011, sec 20(8), (w.e.f. 1-5-2011).]
58	<p>Kerosene oil sold through the Public Distribution System.</p>	4%
[58 [Sub-entry 58 was substituted by Notification No. VAT. 1507/CR-4/Taxation-1, dated 1-2-2008.]	<p>(a) Kerosene oil sold through the Public Distribution System; (b) LPG for domestic use sold on or after 18th April 2006. [Sub-entry 58 was substituted by Notification No. VAT. 1507/CR-4/Taxation-1, dated 1-2-2008.]</p>	4% [Sub-entry 58 was substituted by Notification VAT. 1507/CR-4/Taxation-1, dated 1-2-2008.]
58	<p>(a) Kerosene oil sold through the Public Distribution System. (b) [Deleted] [Sub-entry (b) was deleted by Notification No. VAT. 1508/CR-72/Taxation-1,</p>	4%

dated 6-6-2008 (w.e.f.  
7-6-2008).]

58	(a) Kerosene oil sold through the Public Distribution System.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 8-7-2011).]
58	(a) Kerosene oil sold through the Public Distribution System. [(b) Liquefied Petroleum Gas for domestic use. [Sub-entry (b) was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	[3%] [The figures and sign was substituted by Notification No. VAT-1511/CR-86/Taxation dated 6-7-2011, (w.e.f 00.0 hours of the 8th July, 2011).] 3% [Sub-entry (b) v added by Notification No. VAT-1512/CR-40/Taxation dated 31-3-2012 (w.e.f. 1-4-2012).]
59	Knitting wool	4%
59	Knitting wool	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
60	Lac and Shellac	4%
	[60 [Entry 60 was substituted by Notification No. VAT-1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).]	
	Lac, shellac, and their products.] [Entry 60 was substituted by Notification No. VAT-1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).]	4%
	Lac, shellac and their products sold on or after 1st April, 2007] [Entry 60 was substituted by Notification No. VAT-1505/CR-191/Taxation-1, dated 13.11.2006.]	4%
60	[Deleted] [Entry 60 was deleted by Notification No. VAT-1507/CR 38/Taxation-1, dated 29-3-2007, (w.e.f. 1-4-2007).]	

61	Lignite	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
61	Lignite	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
62	Lime, lime stone, products of lime, dolomite	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
62	Lime, lime stone, products of lime, dolomite	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
63	[Deleted] [Entry 63 was deleted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	
64	Mixed PVC stabilizer	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
64	Mixed PVC stabilizer	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
65	Napa Slabs (Rough flooring stones)	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
65	Napa Slabs (Rough flooring stones)[andShahabadi stones.] [These words were added by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
65	Napa Slabs (Rough flooring stones) and Shahabadistones.	4% [5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
66	Newars	4%
66	Newars	4%



		[5%] [The figures and sign was substituted by Notification No VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
67	Non-ferrous metals and alloys in primary forms and scrap as may be notified from time to time by the State Government in the Official Gazette.	4%
67	Non-ferrous metals and alloys in primary forms and scrap as may be notified from time to time by the State Government in the Official Gazette.	[5%] [The figures and sign was substituted by Notification No VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
68	Oil seeds, that is to say: –(i) Groundnut or Peanut (Arachis hypogaea); (ii) Sesamum or Til (Sesamum orientale); (iii) Cotton seed (Gossypium Spp.); (iv) Soyabean (Glycine soja); (v) Rapeseed and Mustard—(1) Torta (Brassica campestris var toria); (2) Rai (Brassica juncea); (3) Jamba-Taramira (Eruca sativa); (4) Sarson-Yellow and brown (Brassica campestris var sarson); (5) Banarasi Rai or True Mustard (Brassica nigra); (vi) Linseed (Linum usitatissimum); (vii) Castor (Ricinus communis); (viii) Coconut (i.e. Copra excluding tender coconuts) (Cocos nucifera); (ix) Sunflower (Helianthus annuus); (x) Nigam seed (Guizotia abyssinica); (xi) Neem, vepa (Azadirachta indica); (xii) Mahua, Illupai, Ippe (Madhuca indica, M. latifolia, Bassia,	4%

68

Latifolia and Madhuca longifolia  
 Syn. M. Longifolia);(xiii)  
 Karanja, Pongam, Honga  
 (Pongamia Pinnata Syn. P.  
 Glabra);(xiv) Kusum (Schlechera  
 Oleosa, Syn. S. Trijuga);(xv)  
 Punna undi (Calophyllum,  
 inophyllum);(xvi) Kokum  
 (Carcinia indica);(xvii) Sal (Shorea  
 robusta);(xviii) Tung (Aleurites  
 fordii and A. Montana);(xix) Red  
 Palm (Elaeis guineensis);(xx)  
 Safflower (Carthamus tinctorius).  
 Oil seeds, that is to say: –(i)  
 Groundnut or Peanut  
 (Arachis hypogaea);(ii) Sesamum  
 or Til (Sesamum  
 orientale);(iii) Cotton seed  
 (Gossypium Spp.);(iv) Soyabean  
 (Glycine soja);(v) Rapeseed and  
 Mustard—(1) Torta (Brassica  
 campestris var toria);(2) Rai  
 (Brassica Juncea);(3)  
 Jamba-Taramira (Eruca  
 sativa);(4) Sarson-Yellow and  
 brown (Brassica campestris var  
 sarson);(5) Banarasi Rai or True  
 Mustard (Brassica nigra);(vi)  
 Linseed (Linum  
 usitatissimum);(vii) Castor (Ricinus  
 communis);(viii) Coconut (i.e.  
 Copra excluding tender coconuts)  
 (Cocos nucifera);(ix)  
 Sunflower (Helianthus annuus);(x)  
 Nigam seed (Guizotia  
 abyssinica);(xi) Neem, vepa  
 (Azadirachta indica);(xii)  
 Mahua, Illupai, Ippe (Madhuca  
 indica, M. Latifolia, Bassia,  
 Latifolia and Madhuca longifolia  
 Syn. M. Longifolia);(xiii)  
 Karanja, Pongam, Honga  
 (Pongamia Pinnata Syn. P.  
 Glabra);(xiv) Kusum (Schlechera

[5%] [The figures and sign  
 was substituted by  
 Maharashtra 15 of 2011, sec  
 20(9) (w.e.f. 1-5-2011).]

	<p>Oleosa, Syn. S. Trijuga);(xv)  Punna undi(Calophyllum,  inophyllum);(xvi) Kokum  (Carciniaindica);(xvii) Sal (Shorea  robusta);(xviii) Tung(Aleurites  fordii and A. Montana);(xix) Red  Palm (Elaeisguinensis);(xx)  Safflower (Carthamus tinctorius).</p>	
69	<p>Ores and minerals excluding sand.</p> <p>Ores and minerals[* * *] [These  words were deleted by  Notification No.  VAT-1505/CR-137/Taxation-2,  dated 1-5-2005, (w.e.f. 1-5-2005).]</p>	4%
69	<p>Ores and minerals</p>	<p>[5%] [The figures and sign  was substituted by Notifica  No.  VAT-1510/CR-47/Taxation  dated 10-3-2010, (w.e.f. 1st  April, 2010).]</p>
70	<p>Paper, newsprint, paper board  and waste paper</p> <p>Paper, newsprint, paper  board[waste paper,computer  paper, stationery of all types,  carbon paper, ammoniapaper.]</p>	4%
70	<p>[These words were substituted by  Notification No.  VAT-1505/CR-137/Taxation-2,  dated 1-5-2005, (w.e.f. 1-5-2005).]</p> <p>(a) [ Paper, newsprint, paper  board, waste paper(b) All types of  paper stationery for computer,  carbonpaper, ammonia paper.]</p>	4%
70	<p>[Entry 70 was substituted by  Notification No.  VAT-1505/CR-382/Taxation-1,  dated 21-1-2006, (w.e.f.  1-2-2006).]</p>	4%
70	<p>(a) Paper, newsprint, paper board,  waste paper(b) All types of paper  stationery for computer,  carbonpaper, ammonia paper.</p>	<p>[5%] [The figures and sign  was substituted by Notifica  No.  VAT-1510/CR-47/Taxation</p>

		dated 10-3-2010, (w.e.f. 1st April, 2010).]
71	Paraffin wax of food grade standard and otherthan food grade standard including standard wax and match wax;slack wax.	4%
71	Paraffin wax of food grade standard and otherthan food grade standard including standard wax and match wax;slack wax.	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
72	Pipes of all varieties including G.I. Pipes,C.I. pipes, ductile pipes and PVC pipes and their fittings.	4%
72	Pipes of all varieties including G.I. Pipes,C.I. pipes, ductile pipes and PVC pipes and their fittings.	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
73	Pizza bread	4%
73	Pizza bread	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
74	Plastic footwear	4%
74	(a) [Plastic footwear (moulded): hawaii chappalsand straps thereof;(b) Plastic mats (Chatai) [Entry 74 re-numbered as (a) and entry 74(b) added by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 12(4), (w.e.f. 1-7-2009).]	4%4%] [Entry 74 re-numbered as (a) and entry 74(b) added by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 12(4), (w.e.f. 1-7-2009).]
74	(a) Plastic footwear (moulded): hawaii chappalsand straps thereof;(b) Plastic mats (Chatai)	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st

		April, 2010).]
75	Plastic granules, master batches	4%
75	Plastic granules,[master batches, plastic powder and scrap.] [These words were substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4%
75	Plastic granules, master batches, plastic powder and scrap.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
[75A [Entry 75A was inserted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	Poultry machinery and equipments as may be notified, from time to time, by the State Government in the Official Gazette. [Entry 75A was inserted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	5%] [Entry 75A was inserted by Notification No. VAT-1512/CR-40/Taxation dated 31-3-2012 (w.e.f. 1-4-2012).]
76	Printed material including annual reports,application forms, account books, calendars, diaries, catalogues,race cards and publications which mainly publicise goods,services and articles for commercial purposes.	4%
76	Printed material including annual reports,application forms, account books, calendars, diaries, catalogues,race cards and publications which mainly publicise goods,services and articles for commercial purposes.	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
77	Printing ink excluding toner and cartridges	4%
77	[Printing and writing ink] [These words were substituted by Notification No. VAT-1505/CR-137/Taxation-2,	4%

	dated 1-5-2005, (w.e.f 1-5-2005).]excluding toner andcartridges	
77	Printing and writing ink excluding toner andcartridges	[5%] [The figures and sign was substituted by Notifica No VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
78	Processed salt.	4%
78	[Deleted] [Entry 78 was deleted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f 1-5-2005).]	
79	Pulp of bamboo, wood and paper	4%
79	Pulp of bamboo, wood and paper	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
80	Rail coaches, engines and wagons[and partsthereof] [These words were substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4%
80	Rail coaches, engines and wagons and partsthereof	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
81	Readymade garments and other articles ofpersonal wear, clothing accessories, made up textile articles ofpersonal wear, clothing accessories, made up textile articles andsets as may be notified, from time to time, by the StateGovernment in theOfficial Gazette.	4%

<p>[81 [Entry 81 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]</p>	<p>(a) Readymade garments.(b) Otherarticles of personal wear, clothing accessories, made up textilearticles and sets as may be notified, from time to time, by theState Government in theOfficial Gazette.] [Entry 81 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]</p>	<p>4%</p>
<p>81</p>	<p>(a) Readymade garments.(b) Otherarticles of personal wear, clothing accessories, made up textilearticles and sets as may be notified, from time to time, by theState Government in theOfficial Gazette.</p>	<p>[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]</p>
<p>82</p>	<p>Renewable energy devices and spare parts as maybe notified from time to time by the State Government in theOfficial Gazette.</p>	<p>4%</p>
<p>[82 [Entry 82 was substituted by Notification No. VAT 1506/CR-8/Taxatton-1, dated 10-10-2008, (w.e.f. 1-11-2008).]</p>	<p>Renewable energy devices as may be notified,from time to time, by the State Government in theOfficialGazetteand spare parts thereof.] [Entry 82 was substituted by Notification No. VAT 1506/CR-8/Taxatton-1, dated 10-10-2008, (w.e.f. 1-11-2008).]</p>	<p>4%</p>
<p>82</p>	<p>Renewable energy devices as may be notified,from time to time, by the State Government in theOfficialGazetteand spare parts thereof.</p>	<p>[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]</p>
<p>[82A [Entry 82A was inserted by Notification No. VAT-1512/CR-40/Taxation 1, dated 31-3-2012 (w.e.f. 1-4-2012).]</p>	<p>Ribbon, Bow and Kajal. [Entry 82A was inserted by Notification No. VAT-1512/CR-40/Taxation 1, dated 31-3-2012 (w.e.f. 1-4-2012).]</p>	<p>5%] [Entry 82A was inserte Notification No. VAT-1512/CR-40/Taxation dated 31-3-2012 (w.e.f. 1-4-2012).]</p>
<p>83</p>	<p>Roasted pulses including gram</p>	<p>4%</p>

83	[Roasted or fried] [These words were substituted by Notification No VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f 1-5-2005).]pulses including gram Roasted or fried pulses including gram[exceptwhen served for consumption] [These words were added by Notification No. VAT.-1505-CR-382/Taxation-1, dated 21-1-2006, (w.e.f 1-2-2006).]	4%
83	Roasted or fried pulses including gram exceptwhen served for consumption	4%
83	[83A [Entry 83A was inserted oy Notification No. VAT 1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
84	Rock Salt [Entry 83A was inserted oy Notification No. VAT 1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	5%] [Entry 83A was inserte Notification No. VAT 1512/CR-40/Taxation-1, da 31-3-2012 (w.e.f. 1-4-2012)]
84	Rubber that is to say(a) raw rubber,(b) latex(c) dry ribbed sheet of all grades	4%
84	Rubber that is to say(a) raw rubber,(b) latex(c) dry ribbed sheet of all grades	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
85	Safety matches	4%
85	Safety matches	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
85	Safety Helmets [Entry 85A was inserted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f 1-4-2012).]	5%] [Entry 85A was inserte Notification No. VAT-1512/CR-40/Taxation dated 31-3-2012 (w.e.f 1-4-2012).]



86	Seeds other than seeds of cereals and pulses	4%
[86 [Entry 86 was deleted by Notification No. VAT-1505/CR-108/Taxation-1, dated 1-4-2005.]	Deleted] [Entry 86 was deleted by Notification No. VAT-1505/CR-108/Taxation-1, dated 1-4-2005.]	
87	Sewing machines	4%
87	Sewing machines[and parts, components and accessories thereof.] [These words were added by Notification No. VAT-1505/CR 132/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4%
87	Sewing machines and parts, components and accessories thereof[and all kinds of sewing needles and knitting needles] [These words were added by Notification No. VAT.-1505-CR 382/Taxation-1, dated 21-2-2006, (w.e.f. 1-2-2006).]	4%
87	Sewing machines and parts, components and accessories thereof and all kinds of sewing needles and knitting needles	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
88	Ship and other water vessels	4%
88	Ship and other water vessels	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
89	Skimmed milk powder	4%
89	Skimmed milk powder[and UHT milk.] [These words were added by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4%
[89 [Entry 89 was substituted by Notification No.	(a) Milk powder including skimmed milk powder,(b) UHT	4%

VAT.-1505-CR-382/Taxation-1,  
dated 21-1-2006, (w.e.f.  
1-2-2006).]

milk,(c) Condensed milk  
whethersweetened or not, when  
sold on or after 1st April,  
2005,(d)Milk containing any  
ingredient and sold under a brand  
name, whensold on or after 1st  
April, 2005.Explanation.—UHT  
milk, condensed milk whether  
sweetened or not and  
milkcontaining any ingredient and  
sold under a brand name shall  
notbe covered by the scope of this  
entry when served  
forconsumption.] [Entry 89 was  
substituted by Notification No.  
VAT.-1505-CR-382/Taxation-1,  
dated 21-1-2006, (w.e.f.  
1-2-2006).]

89

(a) Milk powder including  
skimmed milk powder,(b) UHT  
milk,(c) Condensed milk  
whethersweetened or not, when  
sold on or after 1st April,  
2005,(d)Milk containing any  
ingredient and sold under a brand  
name, whensold on or after 1st  
April, 2005.Explanation.—UHT  
milk, condensed milk whether  
sweetened or not and  
milkcontaining any ingredient and  
sold under a brand name shall  
notbe covered by the scope of this  
entry when served  
forconsumption.[(e) Curds  
(whether or not sweetened  
orflavoured) when sold under a  
brand name, except when served  
forconsumption.] [Clause (e) was  
added by Notification No.  
VAT-1506/CR-74/Taxation-1,  
dated 8-8-2006.]

4%

89

(a) Milk powder including  
skimmed milk powder,(b) UHT  
milk,(c) Condensed milk

[5%] [The figures and sign  
was substituted by Notifica  
No.

	whethersweetened or not, when sold on or after 1st April, 2005,(d)Milk containing any ingredient and sold under a brand name, whensold on or after 1st April, 2005.Explanation.—UHT milk, condensed milk whether sweetened or not and milkcontaining any ingredient and sold under a brand name shall notbe covered by the scope of this entry when served forconsumption.(e)Curds (whether or not sweetened orflavoured) when sold under a brand name, except when served forconsumption.	VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
90	Solvent oils other than organic solvent oil	4%
90	Solvent oils other than organic solvent oil	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
91	Species of all varieties and forms includingcuminseed, aniseed, turmeric and dry chillies.	4%
[91 [Entry 91 was substituted by Notification No VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	(a) Spices of all varieties and forms includingcumin seed, hing (asafoetida), aniseed, saffron, pepper and poppyseeds;(a)[Subject to clause (b) spices] [Entry 91 was substituted by Notification No VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]includingcumin seed, hing (asafoetida), aniseed, saffron, pepper and poppyseeds;(b) for the periods starting on or after 1stApril 2006,-Chillies, turmeric, tamarind, coriander	4%4%4%4%4%

seeds, fenugreek and parsley  
(suva) whether whole or  
powdered. (b) for the periods  
starting on or after [1st October  
2006] [These figures, letters and  
word were substituted for the  
figures, letters and word '1st April,  
2006' by Notification No.

VAT.-1506/CR-60/Taxation-1,  
dated 27-4-2006, (w.e.f.

1-5-2006).], -Chillies, turmeric,  
tamarind, coriander seeds,

fenugreek and parsley (suva)  
whether whole or powdered. (b)

for the periods starting on or  
after [1st April, 2010] [These  
figures, letters and word were  
substituted for the figures, letters  
and word '1st October 2006' by  
Notification No.

VAT.-1506/CR-130/Taxation-1,  
dated 30-9-2006 w.e.f. 1.10.2006  
again these figures, letters and  
word were substituted for the  
figures, letters and word '1st April  
2007' by Notification

No. VAT.-1507/CR-38/ Taxation-1,  
dated 29.3.2007 w.e.f. 1.4.2007  
again these figures, letters and  
word were substituted for the  
figures, letters and word '1st  
October 2007' by Notification

No. VAT.-1507/CR-72/Taxation-1,  
dated 28.9.2007 w.e.f. 1.10.2007  
again these figures, letters and  
word were substituted for the  
figures, letters and word '1st April  
2008' by Notification No.

VAT.-1508/CR-44/Taxation-1,  
dated 29-3-2008 w.e.f.

1.4.2008.], -Chillies, turmeric,  
tamarind, coriander seeds,

fenugreek and parsley  
(suva) whether whole or

	powdered.]	
[91 [Entry 91 was substituted by Notification No.VAT.-1509/CR 156/Taxation-1, dated 30-3-2010 w.e.f. 1-4-2010.]	Spices including cumin seed, hing (asafoetida), aniseed, saffron, pepper and poppy seed] [Entry 91 was substituted by Notification No.VAT.-1509/CR 156/Taxation-1, dated 30-3-2010 w.e.f. 1-4-2010.]	5%
92	Sports goods excluding apparels and footwear	4%
92	Sports goods excluding apparels and footwear	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
93	Starch, and Tapioca	4%
93	[Starch, sago] [These words were substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).], and Tapioca	4%
93	Starch, sago, and Tapioca	[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
94	Sweetmeats and farsan.	4%
[94 [Entry 94 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	(a) Sweetmeats (b) Varieties of farsanas may be notified from time time by the State Government in the Official Gazette.] [Entry 94 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4%
[94 [Entry 94 was substituted by Notification No. VAT.-1505/CR-382/Taxation-1, dated 21-2-2006, (w.e.f. 1-2-2006).]	(a) Sweet and sweetmeats including Shirkhand, Basundi, Doodhpak except when served for consumption excluding ice-cream, other edible ice whether or not	4%

	containing cocoa,kulfi, non-alcoholic drinks containing ice-cream or kulfi, sweetdrops, toffees, chocolates other confectioneries and all kinds of bakery products,(b) Varieties of farsan as may be notified from time to time by the State Government in the Official Gazette, except when served for consumption.] [Entry 94 was substituted by Notification No. VAT.-1505/CR-382/Taxation-1, dated 21-2-2006, (w.e.f. 1-2-2006).]	
94	(a) Sweet and sweetmeats including Shirkhand,Basundi, Doodhpak except when served for consumption excluding ice-cream, other edible ice whether or not containing cocoa,kulfi, non-alcoholic drinks containing ice-cream or kulfi, sweetdrops, toffees, chocolates, other confectioneries and all kinds of bakery products,(b) Varieties of farsan as may be notified from time to time by the State Government in the Official Gazette, except when served for consumption. [(c) Vada Pav [Entry 94(c) added by Maharashtra 15 of 2011, section 20(10) (w.e.f. 1 5-2011).]	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).] 5% [Entry 94 added by Maharashtra 15 of 2011, section 20(10) (w.e.f. 5-2011).]
95	Tamarind	4%
95	[Deleted] [Entry 95 deleted by Notification No. VAT-1509/CR-156/Taxation-1, dated 30-3-2010, (w.e.f. 1st April, 2010).]	
96	Tractors, [being agricultural tractors] trailers and trolleys [being agricultural trailers and	4%

	trolleys]threshers, harvesters and attachments and parts, thereof. Tractors, [being agricultural tractors] trailersand trolleys [being agricultural trailers and trolleys]threshers, harvesters and attachments and parts, components,accessories and tyres and tubes thereof.] [Entry 96 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4%
[96 [Entry 96 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	(a) Tractors, trailers and trolleys [beingagricultural tractors, trailers and trolleys], harvesters,attachments, parts, components, accessories, tyres and tubesthereof.(b) When sold on or after 1st April, 2005,threshers and attachments parts, components, accessories, tyresand tubes thereof.] [Entry 96 was substituted by Notification No. VAT.-1505/CR-382/Taxation-1, dated 21-2-2006, (w.e.f. 1-2-2006).]	4%
96	(a) Tractors, trailers and trolleys [beingagricultural tractors, trailers and trolleys], harvesters,attachments, parts, components, accessories, tyres and tubesthereof.(b) When sold on or after 1st April, 2005,threshers and attachments parts, components, accessories, tyresand tubes thereof.	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
97	Transformers	4%
[97 [Entry 97 was substituted by Notification No. VAT.-1505-CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).]	Transformers and components and parts thereof.] [Entry 97 was substituted by Notification No. VAT.-1505-CR-382/Taxation-1, dated 21-1-2006, (w.e.f.	4%

	1-2-2006).]		
97	Transformers and components and parts thereof.		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
98	Transmission towers		4%
98	Transmission towers		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
99	Umbrella except garden umbrella		4%
	(a) Umbrella except garden umbrella,(b)Components, parts, and accessories of umbrella except gardenumbrella.] [Entry 99 was substituted by Notification No. VAT.-1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f 1-2-2006).]		4%
99	(a) Umbrella except garden umbrella,(b)Components, parts, and accessories of umbrella except gardenumbrella.		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f 1st April, 2010).]
99	(a) [Umbrella and Raincoat excluding gardenumbrella] [Sub-entry 99(a) was substituted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f 1 4-2012).](b) Components, parts, and accessories ofumbrella except garden umbrella.		5%
100	Vanaspati (Hydrogenated vegetable oil)		4%
100	Vanaspati (Hydrogenated vegetable oil)		[5%] [The figures and sign was substituted by Notification



		No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
101	Varieties of sugar, tobacco, textile and textile articles as may be notified from time to time by the State Government in the Official Gazette.	4%
	(a) Fabrics and sugar as defined from time to time, in section 14 of the Central Sales Act, 1956.] [Entry 101 was substituted by Notification No. VAT-1510/CR-47/Taxation-1, dated 10-3-2010 w.e.f. 1st April, 2010 and corrected Entry No. 101 by Notification No VAT.1501/CR-47/Taxation, dated 17-3-2010.]	4%
101	(a) Fabrics and sugar as defined from time to time, in section 14 of the Central Sales Act, 1956.(b) Varieties of Textile and Textile Articles as may be notified from time to time, by the State Government, in the Official Gazette.	[5%] [The figures and sign was substituted by Maharashtra 15 of 2011, sec 20(11), (w.e.f. 1-5-2011).]5%
102	Vegetable oil including gingili oil, castor oil and bran oil	4%
102	Vegetable oil including gingili oil, castor oil and bran oil	[5%] [The figures and sign was substituted by Notifica No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
103	Windmill for water pumping and for generation of electricity.	4%
103	Windmill for water pumping and for generation of electricity [and its components, parts and accessories.] [These words were added by Notification No.	4%

VAT.-1505/CR-382/Taxation-1,  
dated 21-1-2006, (w.e.f.  
1-2-2006).]s

103 Windmill for water pumping and  
for generation of electricity and its  
components, parts and  
accessories.

[5%] [The figures and sign  
was substituted by Notifica  
No.  
VAT-1510/CR-47/Taxation  
dated 10-3-2010, (w.e.f. 1st  
April, 2010).]

104 Writing instruments including  
refills.

4%

(a) Writing instruments, ball point  
pens, felt tipped and other  
porustipped pens and markers;  
fountain pens, stylograph pens and  
other pens; duplicating stylos,  
propelling or sliding pencils; pen  
holders, pencil holders, and

[104 [Entry 104 was substituted  
by Notification No.

VAT-1505/CR-137/Taxation-2,  
dated 1-5-2005, (w.e.f.  
1-5-2005).]

similar holders; parts (including  
caps and clips) of the  
foregoing articles; (b)  
Mathematical instrument boxes  
including instruments thereof,  
students colour boxes, crayons  
and pencil sharpeners;] [Entry 104  
was substituted by Notification  
No.

4%

VAT-1505/CR-137/Taxation-2,  
dated 1-5-2005, (w.e.f. 1-5-2005).]

104 (a) Writing instruments, ball point  
pens, felt tipped and other  
porustipped pens and markers;  
fountain pens, stylograph pens and  
other pens; duplicating stylos,  
propelling or sliding pencils; pen  
holders, pencil holders, and  
similar holders; parts (including  
caps and clips) of the  
foregoing articles; (b)  
Mathematical instrument boxes  
including instruments thereof,  
students colour boxes, crayons  
and pencil sharpeners; (c) Writing

[5%] [The figures and sign  
was substituted by Notifica  
No.  
VAT-1510/CR-47/Taxation  
dated 10-3-2010, (w.e.f. 1st  
April, 2010).] [5%] [Sub-entr  
(c) was added by Notificatio  
No.  
VAT-1512/CR-40/Taxation  
dated 31-3-2012 (w.e.f.  
1-4-2012).]

	boards or writing pads, drawingboards, black boards, green boards, white boards, examinationpads, foot rulers, erasers, glitter pens, sketch pens, staplers,pencil leads, oil pastels, drawing charcoals and envelopes.] [Sub-entry (c) was added by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	
105	Zari and embroidery materials of gold, silverand gilded metal, badla and kasab  Embroidery or Zari material that is to say,—(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka;(vi) chumki; (vii) gota; (viii) sitara; (ix) naquasi; (x) kora;(xi) glass beads; (xii) badla; (xiii) gizal; (xiv) embroiderymachines; (xv) embroidery needles.] [Entry 105 was substituted by Notification No. VAT-1507/CR-6/Taxation-1, dated 21-1-2008 (w.e.f. 1-2-2008).]	4%
[105 [Entry 105 was substituted by Notification No. VAT-1507/CR-6/Taxation-1, dated 21-1-2008 (w.e.f. 1-2-2008).]	Embroidery or Zari material that is to say,—(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka;(vi) chumki; (vii) gota; (viii) sitara; (ix) naquasi; (x) kora;(xi)[****] [The brackets, letters and words were deleted by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 12(5), (w.e.f. 1-7-2009).]; (xii) badla; (xiii) gizal; (xiv) embroiderymachines; (xv) embroidery needles.	4%
105	Embroidery or Zari material that is to say,—(i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka;(vi)	[5%] [The figures and sign was substituted by Notifica No.

	chumki; (vii) gota; (viii) sitara; (ix) naquasi; (x) kora; (xii) badla; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.	VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
106	Coconut in shell and separated Kernel of coconut including Kopra. (a) Kopra (b) Coconut in shell and separated Kernel of coconut (excluding Kopra) sold during the period starting on or after 1st April, 2006. (b) Coconut in shell and separated Kernel of coconut (excluding Kopra) sold during the period starting on or after [1st April, 2010]	4%
[106 [Entry 106 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	[Entry 106 was substituted by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	4%4%4%
[106 [Entry 106 deleted by Notification No. VAT-1509/CR-156/Taxation-1, dated 30-3-2010 (w.e.f. 1st April, 2010).]	*** deleted] [Entry 106 deleted by Notification No. VAT-1509/CR-156/Taxation-1, dated 30-3-2010 (w.e.f. 1st April, 2010).]	
[107] [Entry 107 & 108 were added by Notification No. VAT-1505/CR-137/Taxation-2, dated 1-5-2005, (w.e.f. 1-5-2005).]	(1) Animal hair other than raw wool; (2) Capital goods as may be notified by the State Government from time to time in the Official Gazette; (3) Coal tar; (4) Combs; (5) Cups and glasses of paper or plastic; (6) Feeding bottles and nipples; (7) Goods specified below supplied to foreign going ships:—(a) marine lubricants and indigenous marine paints; (b) foodstuff and food provisions of all kinds; (c) alcoholic and non-alcoholic beverages; (d) bunker oil; (8) Medical devices and implants as may be notified from time to time by the State Government in	4%4%4%4%4%4%4%4%4%

the Official Gazette; (9) Porcelain insulators, (10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers; (11) (a) Semi processed or processed fruits, vegetables, meat, poultry and fish whether or not sold in sealed containers or in a frozen state; 4% 1-5-2005 to 31-1-2006 (b) Fruit jams, jelly, cottage cheese (paneer), pickles, sauces, porridge, marmalade, preserved fruits, honey, fruit squash, paste, fruit drink, fruit juice, squashes, syrups, cordials; (c) Raw sea food, raw meat, fruits and vegetables, when sold in a frozen state, or in a sealed container; (11) [(a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container, 4% 1-2-2006 to 31-1-2010 [Sub-entry (11) was substituted by Notification No. VAT.-1505/CR-382/Taxation-1, dated 21-1-2006, (w.e.f. 1-2-2006).] (b) Fruits and vegetables when sold in frozen state or in sealed container, (c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container, (d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and

shrimps, whether or not sold in frozen state or in sealed container, (e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge, marmalade, cottage cheese (paneer), honey, preserved fruits, fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container, (f) Food stuffs and food provisions of all kinds including raw, semi-cooked or semi-processed foods, ready to mix and ready to cook preparations excluding ready to serve foods, (f) [ [\*\*\* deleted dated 1-2-2008] Explanation.- The items referred to in clause [(a) to (e)] [These brackets, letters and words were substituted for the brackets, letters and words '(a) to (f)' by Notification No. VAT-1507/CR-4/Taxation-1, dated 1-2-2008.] will not be covered by the scope of this entry when those are served for consumption. (g) Powders, tablets, cubes, crystals and other solids or liquids from which non-alcoholic beverages and soups are prepared. (12) Silica sand meant for use in construction [(12) Silica sand] [Sub-entry (12) was substituted by Notification No. VAT-1506/CR-74/Taxation-1, dated 8-8-2006.] (13) Tamarind seed and powder thereof; (14) Toys and games excluding electronic toys and electronic games; (15) Wax candles,

(1) Animal hair other than raw wool; (2) Capital goods and parts and components thereof; as may be notified by the State Government from time to time in the Official Gazette; (3) Coal tar; (4) Combs; (5) Cups and glasses of paper or plastic; (6) Feeding bottles and nipples; (7) Goods specified below supplied to foreign going ships:-(a) marine lubricants and indigenous marine paints; (b) foodstuff and food provisions of all kinds; (c) alcoholic and non-alcoholic beverages; (d) bunker oil; (8) Medical devices and implants as may be notified from time to time by the State Government in the Official Gazette; (9) Porcelain insulators; (10) Screws, nuts, bolts, fasteners, coach screws, screw hooks, rivets, cotters, cotter pins, washers including spring washers; (11) (a) Raw meat, raw flesh of poultry and raw sea food including fish, prawns, lobsters, crabs and shrimps when sold in frozen state or in sealed container; (b) Fruits and vegetables when sold in frozen state or in sealed container; (c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon, Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container; (d) Processed, semi-processed or semi-cooked flesh of poultry, sea-food including fish, prawns, lobsters, crabs and shrimps, whether or not sold in

[5%] [The figures and sign was substituted by Notification No. VAT 1510/CR-47/Taxation-1, dated 10-3-2010, (w.e.f. 1st April, 2010).] [5%] [The figures and sign '4%' was substituted by Notification No. VAT 1510/CR-47/Taxation-1, dated 10-3-2010, (w.e.f. 1st April, 2010).] [5%] [The figures and sign '4%' was substituted by Notification No. VAT 1510/CR-47/Taxation-1, dated 10-3-2010, (w.e.f. 1st April, 2010).] [5%] [Clause (f) was inserted by Notification No. VAT-1512/CR-40/Taxation dated 31-3-2012 (w.e.f. 1-4-2012) & corrected by corrigendum of dated 20-4-2012.] [5%] [The figures and sign '4%' was substituted by Notification No. VAT 1510/CR-47/Taxation-1, dated 10-3-2010, (w.e.f. 1st April, 2010).] [5%] [The figures and sign '4%' was substituted by Notification No. VAT 1510/CR-47/Taxation-1, dated 10-3-2010, (w.e.f. 1st April, 2010).]

frozen state or in sealed container,(11) (a) Raw meat,raw flesh of poultry and raw sea food including fish, prawns,lobsters, crabs and shrimps when sold in frozen state or in sealed container,(b)Fruits and vegetables when sold in frozen state or in sealed container,(c) Processed, semi-processed or semi-cooked food articles made from meat of any animal or flesh of bird including Ham, Bacon,Sausages, Salami or Kababs, whether or not sold in frozen state or in sealed container,(d) Processed, semi-processed or semi-cooked flesh of poultry,sea-food including fish, prawns, lobsters, crabs and shrimps,whether or not sold in frozen state or in sealed container,(e) Processed, semi-processed or semi-cooked fruits and vegetables including fruit jams, jelly, pickle, sauce, porridge,marmalade, cottage cheese (paneer), honey, preserved fruits,fruit squash, fruit paste, fruit drink, fruit juice, vegetable juice, squashes, syrups, cordials, whether or not sold in frozen state or in sealed container,(f) [\*\*\* deleted dated 1-2-2008](f) [ Raw, semi cooked, semi processed, ready mix and ready to cook \*[food preparations], sold in sealed containers excluding ready to eat food and those covered by clause (a) to clause (e) above.] [Clause (f) was inserted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012) & corrected by corrigendum of



	dated 20-4-2012.]Explanation.- The items referred to in clause[(a) to (f)] [These brackets, letters and word were substituted for the brackets, letters and word '(a) to (e)' by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f 1-4-2012).]will not be covered by the scope of this entry when those areserved for consumption.(g) Powders, tablets, cubes, crystals and other solids or liquidsfrom which non-alcoholic beverages and soups are prepared.(g)[* * *] [Clause (g) was deleted by Notification No. VAT-1513/CR 46(1)/Taxatlon-1, dated 30-3-2013 (w.e.f 1-4-2013).](12) Silica sand(13) Tamarind seed and powder thereof;(14) Toys andgames excluding electronic toys and electronic games;(15) Waxcandles, During the period starting on 1st May, 2005 andending on 31st March, 2006:-(a) Dry fruits includingraisins and currants;(b) Tea in leaf or powder forincluding instant tea. (a) Dry fruits including raisins, currants(b)Tea in leaf or powder form including instant tea,soldduring the period from the 1st May 2006 to 31st March 2007 (a) Dry fruits including raisins, currants(b)Tea in leaf or powder form including instant tea,soldduring the period from the 1st May, 2006 to 30th September, 2007 (a) Dry fruits including raisins, currants(b)Tea in leaf or powder	
108		4%
108		4%
108		4%
108		4%

	form including instant tea,soldduring the period from the 1st May 2006 to 31st March, 2008	
	(1) (a) Dry fruitsincluding raisins and currants; [Entry 108 substituted by Notification No. VAT. 1508/CR-44/Taxation-1, dated 29-3-2008 (w.e.f. 1-4-2008).](b) Tea in leaf or powder form including instant tea,soldduring the period starting on 1st April 2008 and ending on 31stMarch 2010.(2) Timber, sold during the period starting on1st April 2008 and ending on 31st March 2009.]	4%
[108 [Entry 108 substituted by Notification No. VAT. 1508/CR-44/Taxation-1, dated 29-3-2008 (w.e.f. 1-4-2008).]	(1) (a) Dry fruitsincluding raisins and currants;(b) Tea in leaf or powder form including instant tea,soldduring the period starting on 1st April 2008 and ending on 31stMarch 2010.(2) Timber, sold during the period starting on1st April 2008 and ending on[31st March 2010] [Substituted by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 12(6), (w.e.f. 1-7-2009).],[ (3)Woodfree plain and pre-laminated particle board covered under Tariffitem 4410.90.10 and 4410.90.90 of Central Excise Tariff Act, 1985with BIS specification IS - 3087 or IS - 12823, having logo'ECOMARK' obtained from BIS.] [Sub-entry (3) was added by Notification No. VAT.-1507/CR-47/Taxation-1, dated 1-10-2008 (w.e.f 1-10-2008).]	4%4%4%
108		
108	(1) [(a) Raisins andCurrants [Sub-entry (1) substituted by	[5%] [The figures and sign was substituted by Notifica

Notification No. VAT-1509/CR 156/Taxation-1, dated 30-3-2010, (w.e.f 1st April, 2010).](a) [ \* \* \* Tea in leaf or powder form including instant tea, sold during the period starting on 1st April, 2010 and ending on 31st March, 2011 or the date on which the Goods and Services Tax Act shall come into force.](b) Tea in leaf or powder form including instant tea, sold during the period starting on [1st April, 2011 and ending on 31st March, 2012.] [These figures, letters and words were substituted by Notification No. VAT-1511/CR-47/Taxation-1, dated 30-3-2011, (w.e.f. 1-4-2011).].](b) Tea in leaf or powder form including instant tea, sold during the period starting on 1st April, 2011 and ending on [31st March, 2013.] [These figures, letters and words were substituted for the figures, letters and word '31st March, 2012' by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).].](b) Tea in leaf or powder form including instant tea, sold during the period starting on 1st April, 2011 and ending on [31st March, 2014.] [These figures, letters and words were substituted for the figures, letters and words '31st March, 2013' by Notification No. VAT-1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).].](b) Tea in leaf or powder form including instant tea, sold during the period starting on 1st April, 2011 and ending on [31st

No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).][5%] [The figure and sign '4%' was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).][5%5%5%5%4%][5%] [The figures and sign '4%' were substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]

	March,2015.] [These figures, letters and word were substituted for the figures, letters and word '31st March, 2014' by Notification No. VAT.-1514/CR-8/Taxation-1, dated 20-2-2014, (w.e.f. 1-4-2014).](2) [ Timber, sold during the period starting on 1st April 2008 and ending on 31st March 2010.] [This is a Time Specific Entry, with effect from 1st April, 2010 Timber shall fall into Schedule-E. Therefore the rate of the tax with effect from 1st April, 2010 shall be 12.5%.](3) Woodfree plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of Central Excise Tariff Act, 1985 with BIS specification IS - 3087 or IS - 12823, having logo 'ECOMARK' obtained from BIS.	
[108A [Entry 108A inserted by Maharashtra 15 of 2011, section 20(12) (w.e.f. 1-5-2011).]	Dry fruits excluding cashew kernels and cashew nuts and those to which entry 59 of Schedule A Applies. [Entry 108A inserted by Maharashtra 15 of 2011, section 20(12) (w.e.f. 1-5-2011).]	5%] [Entry 108A inserted by Maharashtra 15 of 2011, section 20(12) (w.e.f. 1-5-2011).]
[108A [Entry 108A substituted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	Dry fruits excluding raisins and currants. [Entry 108A substituted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	5%] [Entry 108A substituted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]
[109 [Entry 109 was added by Notification No. VAT.-1506/CR-60/Taxation-1, dated 27-4-2006.]	Papad, except when served for consumption sold on or after 1st October 2006.] [Entry 109 was added by Notification No. VAT.-1506/CR-60/Taxation-1, dated 27-4-2006.]	4%
109	Papad, except when served for consumption sold on or after 1st	4%

	April 2007.	
109	Papad, except when served for consumption sold on or after 1st October 2007.	4%
109	Papad, except when served for consumption sold on or after 1st April 2008.	4%
109	Papad, except when served for consumption sold on or after 1st April 2010.	4%
[109] [Entry 109 deleted by Notification No. VAT-1509/CR-156/Taxation-1, dated 30-3-2010, (w.e.f. 1st April, 2010).]		
[110] [Entries 110 to 114 added by Maharashtra Tax Laws (Levy, Clearing nuts (Shikekai) and Soap nuts(Ritha) in whole or powder form. Act, 2009, section 12(7), (w.e.f. 1-7-2009).]		
110	Clearing nuts. (Shikekai) and Soap nuts(Ritha) in whole or powder form.	4%
111	Compact Fluorescent Lamps.	4%
111	Compact Fluorescent Lamps.	4%
112	LPG Stoves for domestic use; parts, components and accessories thereof.	4%
112	LPG Stoves for domestic use; parts, components and accessories thereof.	4%

113	Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of the Central Excise Tariff Act, 1985.	4%	
113	Cotton ginning and pressing machinery covered by sub-heading 8445 19 10 of the Central Excise Tariff Act, 1985.		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
114	Composting Machinery.	4%	
114	Composting Machinery.		[5%] [The figures and sign was substituted by Notification No. VAT-1510/CR-47/Taxation dated 10-3-2010, (w.e.f. 1st April, 2010).]
[115 [Entry 115 added by the Maharashtra Tax Laws (Levy and Amendment) Act, 2010, section 21(5), (w.e.f. 1-5-2010).]	Vehicles operated on Battery or Solar power. [Entry 115 added by the Maharashtra Tax Laws (Levy and Amendment) Act, 2010, section 21(5), (w.e.f. 1-5-2010).]		5%] [Entry 115 added by the Maharashtra Tax Laws (Levy and Amendment) Act, 2010, section 21(5), (w.e.f. 1-5-2010).]
[116 [Entry 116 was inserted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]	Adult diapers and sanitary napkins [Entry 116 was inserted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f. 1-4-2012).]		5%] [Entry 116 was inserted by Notification No. VAT-1512/CR-40/Taxation dated 31-3-2012 (w.e.f. 1-4-2012).]
[Schedule B] [Renamed 'Schedule D' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.] List of Goods for which rate of Tax is 20% of Above			

Sr. No.	Name of the Commodity	Conditions and exception	Rate of Tax (%)
(1)	(2)	(3)	(4)
1	Foreign liquor as defined from time to time in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953.		20%
1	Foreign liquor as defined from time to time in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953.		[25%] [Substituted by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 13(1), (w.e.f. 1-4-2012).]

		1-8-2009).]
1	Foreign liquor as defined from time to time in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953[,excluding wine] [Inserted by Notification No. VAT. 1509/CR-109/Taxation-1, dated 1st August, 2009.].	25%
1	Foreign liquor as defined from time to time in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953, excluding wine.	[50%] [Substituted by Maharashtra 15 of 2011, section 21(1) (w.e.f. 1-5-2011).]
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973	20%
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	[25%] [Inserted by Notification No. VAT. 1509/CR-109/Taxation-1, dated 1st August, 2009.]
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	[50%] [Substituted by Maharashtra 15 of 2011, section 21(2) (w.e.f. 1-5-2011).]
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export), Rules 1963	20%
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export), Rules 1963	[25%] [Substituted by Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009, section 13(1), (w.e.f. 1-7-2009).]
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export), Rules 1963[,excluding wine] [Inserted by Notification No. VAT. 1509/CR-109/Taxation-1, dated 1st August, 2009.]	25%

3	<p>Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export), Rules 1963, excluding wine</p> <p>Wines, as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export), Rules 1963.</p> <p>[Entry 3A inserted by Notification No. VAT. 1509/CR-109/Taxation-1, dated 1-8-2009 (w.e.f. 1-8-2009)]</p>	<p>[50%] [Substituted by Maharashtra 15 of 2011, section 21(3) (w.e.f. 1-5-2011)].</p>
3A	<p>Wines, as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export), Rules 1963 [but excluding to those entry 3B of this Schedule applies]</p> <p>[These words were added by Notification No. VAT. 1513/CR-150/Taxation-1, dated 24-12-2013.].</p> <p>Wine when sold in bulk and where provisions of the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 are not applicable. [Entry 3B inserted by Notification No. VAT. 1513/CR-150/Taxation-1, dated 24-12-2013.]</p>	<p>20%</p>
	<p>[3B [Entry 3B inserted by Notification No. VAT. 1513/CR-150/Taxation-1, dated 24-12-2013.]</p>	<p>20%] [Entry 3B inserted by Notification No. VAT. 1513/CR-150/Taxation-1, dated 24-12-2013.]</p>
	<p>[*** [Deleted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]</p>	<p>***</p>
5	<p>High Speed Diesel Oil(a) When delivered,—</p>	<p>***</p>



34% + One rupee per litre[33%] [The figures '34' was substituted by Notification No. VAT-1506/CR-91/Taxation-1, dated 15-6-2006, (w.e.f. 16-6-2006).]+ Onerupee per litre[28%] [The figures and sign were substituted for the figures and words '33% + One rupee per litre' by Notification No. VAT-1506/CR-147/Taxation-1, dated 29-11-2006, (w.e.f. 1-12-2006).][26%] [The figure '28' were substituted by Notification No. VAT-1508/CR-72/Taxation-1, dated 6-6-2008, (w.e.f 7-6-2008).][24%] [The figures and sign '26' was substituted by Notification No. VAT-1511/CR-86/Taxation-1, dated 6-7-2011, (w.e.f 00.00 hours of the 8th July, 2011).]24%

34% + One rupee per  
litre[33%] [The figures '34' wa

substituted by Notification No. VAT-1506/CR-91/Taxation-1, dated 15-6-2006, (w.e.f. 16-6-2006).]+ Onerupee per litre[28%] [The figures and words were substituted for the figures and words '33% + One rupee per litre' by Notification No. VAT-1506/CR-147/Taxation-1 dated 29-11-2006, (w.e.f. 1-12-2006).][26%] [The figure '28' were substituted by Notification No. VAT-1508/CR-72/Taxation-1, dated 6-6-2008, (w.e.f. 7-6-2008).][24%] [The figures and sign '26' was substituted by Notification No. VAT-1511/CR-86/Taxation-1, dated 6-7-2011, (w.e.f. 00.00 hours of the 8th July, 2011).]24%

31% + One rupee per  
litre[30%] [The figures '31' wa

	above.(b) In circumstances other than those mentioned in clause (a) above.(b) In circumstances other than those mentioned in clause (a) above.(b) In circumstances other than those mentioned in clause (a) above.(b) In circumstances other than those mentioned in clause (a) above.	substituted by Notification No. VAT-1506/CR-91/Taxation-1, dated 15-6-2006, (w.e.f. 16-6-2006).]+ One rupee per litre[25%] [The figures, sign and words were substituted for the figures, sign and words '30% + One rupee per litre' by Notification No. VAT-1506/CR-147/Taxation-1, dated 29-11-2006, (w.e.f. 1-12-2006).][23%] [The figures '25' were substituted by Notification No. VAT-1508/CR-72/Taxation-1, dated 6-6-2008, (w.e.f. 7-6-2008).][21%] [The figures and sign '23' was substituted by Notification No. VAT-1511/CR-86/Taxation-1, dated 6-7-2011, (w.e.f. 00.00 hours of the 8th July, 2011).]
6	Aviation Turbine Fuel (Duty paid (other than that covered by Entry 11, 11-A and entry 13) [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]) Aviation Turbine Fuel (Duty paid) (other than those covered by entry 8 of Schedule C and] [6 [Entry 6 was substituted by Notification No. VAT-1508/CR-44/Taxation-1, dated 29-3-2008, (w.e.f. 1-4-2008).]	25% 25%
7	Aviation Turbine Fuel (Bonded)	30%
8	Aviation Gasoline (Duty paid)	10%
9	Aviation Gasoline (Bonded)	24%
10		

Any other kind of Motor Spirit(a)  
When delivered,—

(i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and (i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and (i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai; and (i) to a retail trader for trading from a place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai and within such other areas for such period as may be notified by the State Government in the Official Gazette.]

[Substituted by Notification No. VAT-1511/CR-142(1)/Taxation-1, dated 16-5-2012.]; and

(ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi Mumbai. (ii) to a person other than the retail trader having place of business situated within the geographical limits of the Municipal Corporations of the Brihan Mumbai, Thane and Navi

30% + One rupee per litre[28%] [The figures '30' were substituted by Notification No. VAT-1506/CR-91/Taxation-1, dated 15-6-2006, (w.e.f. 16-6-2008).] + One rupee per litre[26% + One rupee per litre] [The figures, signs and words were substituted for the figures, sign and words '28% + One rupee per litre' by Notification No. VAT-1508/CR-72/Taxation-1, dated 6-6-2008 (w.e.f. 00.00 hours of the 7th June, 2008).] 26% + One rupee per litre

30% + One rupee per litre[28%] [The figures '30' were substituted by Notification No. VAT-1506/CR-91/Taxation-1, dated 15-6-2006, (w.e.f. 16-6-2006).] + One rupee per litre[26% + One rupee per litre] [The figures, signs and words were substituted for the figures, sign and words '28% + One rupee per litre' by Notification No.

Mumbai.(ii) to a person other than the retailtrader having place of business situated within the geographicallimits of the Municipal Corporations of the Brihan Mumbai, Thaneand Navi Mumbai.(ii) to a person other than the retailtrader having place of business situated within the geographicallimits of the Municipal Corporations of the Brihan Mumbai,[Thane, Navi Mumbai and within such other areas for such periodas may be notified by the State Government in the OfficialGazette]  
[Substituted by Notification No. VAT-1511/CR-142(1)/Taxation-1, dated 16-5-2012.].

(b) When delivered in circumstances other thanthose mentioned in clause (a) above.(b) When delivered in circumstances other than those mentioned in clause(a) above.(b) When delivered in circumstances otherthan those mentioned in clause (a) above.

[11 [Entry 11 added by Notification No. VAT-1508/CR-44/Taxation-1, dated 29-3-2008, (w.e.f 1-4-2008).]

Aviation Turbine Fuel (Duty paid) when soldwithin Maharashtra excluding the geographical limits of BrihanMumbai Corporation and Pune District during the period startingon 1st April, 2008 and ending on 31st March, 2010.  
[Entry 11 added by Notification No.

VAT-1508/CR-72/Taxation-1, dated 6-6-2008 (w.e.f 00.00 hours of the 7th June, 2008).]26%+ One rupee per litre

29% + One rupee per litre[27%] [The figures '29' was substituted by Notification No. VAT-1506/CR-91/Taxation-1, dated 15-6-2006, (w.e.f. 16-6-2006).]+ Onerupee per litre[25% + One rupee per litre] [The figures, signs and words were substituted for the figures, sign and words '27% + One rupee per litre' by Notification No. VAT-1508/CR-72/Taxation-1, dated 6-6-2008 (w.e.f 00.00 hours of the 7th June, 2008).] 4%] [Entry 11 added by Notification No. VAT-1508/CR-44/Taxation-1, dated 29-3-2008, (w.e.f 1-4-2008).]

	VAT-1508/CR-44/Taxation-1, dated 29-3-2008, (w.e.f 1-4-2008).]	
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of BrihanMumbai Corporation and Pune District during the period starting on 1st April, 2008 and ending on [31st March, 2011 or the date on which the Goods and Services Tax Act comes into force, whichever is earlier.] [These figures, letters and word were substituted for the figures, letters and word '31st March, 2010' by Notification No. VAT-1509/CR-156/Taxation-1, dated 30-3-2010 (w.e.f 1st April, 2010).]	4%
11	Aviation Turbine Fuel/(Duty paid) when sold within Maharashtra excluding the geographical limits of BrihanMumbai Corporation and Pune District during the period starting on 1st April, 2008 and ending on [31st March, 2012] [These figures, letters and word were substituted for the figures, letters and word '31st March, 2011 or the date on which the Goods and Services Tax, Act comes into force, whichever is earlier' by Notification No. VAT-1511/CR-47/Taxation-1, dated 30-3-2011 (w.e.f 1st April, 2011).].	4%
11	Aviation Turbine Fuel (Duty paid) when sold within Maharashtra excluding the geographical limits of	[5%] [The figure and sign '4%' substituted by Notification No. VAT-1512/CR-40/Taxation-1, dated 31-3-2012 (w.e.f.

[illegible]

	and letters substituted by Notification No. VAT-1512/CR-55/Taxation-1, dated 25-4-2012.](a)unmanufactured tobacco when sold in packets under brand name and(b) those to which entry 45A of SCHEDULE A, and sub-entry(b) of entry 12 of SCHEDULE C applies.]	
	Tobacco, manufactured tobacco and productsthereof but excluding,— [Entry 12 was substituted by Notification No. VAT 1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).](a)Beedi and unmanufactured tobacco whether sold under brand name ornot;(b) Cigar and cigarettes to which entry 14 of thisSchedule applies.]	20%
[12 [Entry 12 was substituted by Notification No. VAT 1513/CR 46(1)/Taxation-1, dated 30-3-2013 (w.e.f. 1-4-2013).]	Petroleum Crude	5%
[12 [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]	Aviation Turbine Fuel sold to a Turbo-Prop aircraftExplanation.- for the purposes of this entry,"Turbo-pop Aircraft" means an aircraft deriving thrust mainly from propeller, which may be driven by either turbine engine or piston engine.	5%
[13 [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]	Bunker Oil supplied to foreign going ships	6%
[14 [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]	Natural Gas	13.5%
[15 [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.]		
[***] [Deleted 'Schedule E' by Maharashtra Act No. 42 of 2017, dated 29.5.2017.][Sub-section (3) and (4) were added by Maharashtra 7 of 2011, Section 3(ii), (w.e.f. 10-3-2011).]		



Schedule E Goods not covered  
Elsewhere for which the rate of  
Tax is 12.50%{

Sr. No.	Name of the Commodity	Conditions and exceptions	Rate of Tax (%)	Date of effect
(1)	(2)	(3)	(4)	(5)
1	All goods not covered in any of the other schedules.		12.50%	1-4-2005 to date
}				