

L. A. BILL No. XI OF 2013.

A BILL

*further to amend certain tax laws in operation in the
State of Maharashtra.*

5 WHEREAS it is expedient further to amend certain tax laws in
operation in the State of Maharashtra, for the purposes hereinafter
appearing; it is hereby enacted in the Sixty-fourth Year of the Republic of
India as follows :—

CHAPTER I

10

PRELIMINARY.

1. (1) This Act may be called the Maharashtra Tax Laws (Levy and
Amendment) Act, 2013.

Short title
and
commence-
ment.

(2) Save as otherwise provided in this Act, it shall come into force from
such date as the State Government may, by notification in the *Official Gazette*,
15 appoint and different dates may be appointed for different provisions.

CHAPTER II

AMENDMENTS TO THE MAHARASHTRA STAMP ACT.

Insertion of
section 30A in
LX of 1958.

2. After section 30 of the Maharashtra Stamp Act (hereinafter, in this Chapter, referred to as "the Stamp Act"), the following section shall be inserted, namely :—

LX of
1958

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Duties
payable by
financial
institution.

"30A. (1) Notwithstanding anything contained in section 30, where any instrument referred to in clauses (a) to (g) of section 30, is executed on or after the date of commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 2013, in favour of or by any financial institution such as Bank, Non-Banking Finance Company, Housing Finance Company or 10 alike, which creates any right in favour of any such financial institution, the liability to pay proper stamp duty shall be on such financial institution concerned without affecting their right, if any, to collect it from the other party.

Mah.
of 2013.

(2) In respect of any such instrument executed before the date of 15 commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 2013, and are effective and where proper stamp duty is not paid, then the financial institution shall impound such instrument on or before the 30th September 2013 and forward the same to the Collector for recovery.

Mah.
of 2013

(3) Where the financial institution fails to impound such instrument 20 as provided in sub-section (2), then the concerned financial institution shall be liable to pay a penalty equal to the stamp duty payable on such instrument."

Amendment
of section 70
of LX of 1958.

3. Section 70 of the Stamp Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section 25 shall be added, namely :—

"(2) In determining the amount of duty payable, or of the allowances to be made, under this Act, in case of instrument in respect of which duty payable is more than one hundred rupees, any fraction of one hundred rupees equal to or exceeding fifty rupees shall be rounded off to the next one hundred 30 rupees, and fractions of less than fifty rupees shall be disregarded."

Amendment
of
SCHEDULE I
appended to
LX of 1958.

4. In SCHEDULE I appended to the Stamp Act,—

(a) in article 25, in *Explanation I*, after the second proviso, the following proviso shall be added, namely :—

"Provided also that, where proper stamp duty is paid on a registered 35 agreement to sell an immovable property, treating it as a deemed conveyance and subsequently a conveyance deed is executed without any modification then such a conveyance shall be treated as other instrument under section 4 and the duty of one hundred rupees shall be charged.";

(b) in article 36A, for clause (a), the following clause shall be substituted, namely :—

- “ (a) Where the leave and licence agreement purports to be for a term not exceeding sixty months with or without renewal clause. 0.25 per cent. of the total sum of,—
- (i) the licence fees or rent payable under the agreement; plus
- (ii) the amount of non-refundable deposit or money advanced or to be advanced or premium, by whatever name called; plus
- (iii) the interest calculated at the rate of 10 per cent. per annum on the refundable security deposit or money advanced or to be advanced, by whatever name called.”.

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

- Mah. IX of 2005. 5. In section 2 of the Maharashtra Value Added Tax Act, 2002, (hereinafter, in this Chapter, referred to as “the Value Added Tax Act”),—
- (1) in clause (15A), for the word “or” the word “and” shall be substituted; Amendment of section 2 of Mah. IX of 2005.
- 20 (2) in clause (17A), for the word “or” the word “and” shall be substituted.
6. In section 20 of the Value Added Tax Act,—
- (1) in sub-section (4),—
- (a) in clause (b), for the words “may furnish a revised return” the words “may furnish a single revised return for the year” shall be substituted; Amendment of section 20 of Mah. IX of 2005.
- 25 (b) in clause (c), for the words “may furnish a revised return in respect of the period covered by the said return” the words “may furnish a single revised return for that year” shall be substituted;
- (2) in sub-section (6), the following proviso shall be added, namely :—
- 30 “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
- 35 prospectively or retrospectively, as may be mentioned in such notification.”.
7. In section 23 of the Value Added Tax Act, in sub-section (1), for the first proviso, the following proviso shall be substituted, namely :— Amendment of section 23 of Mah. IX of 2005.
- 40 “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 :”.

Insertion of
section 32A in
Mah. IX of
2005.

8. After section 32 of the Value Added Tax Act, the following section shall be inserted, namely :—

Payment of
tax or interest
in certain
cases.

“32A. (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 5 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 10 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.

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Explanation.—For the purposes of this section and section 32, the Commissioner shall not recover dues which are rupees one hundred or less.”.

Amendment
of section 41
of Mah. IX of
2005.

9. In section 41 of the Value Added Tax Act, in sub-section (5), for the words “sales of liquor” the words “sales of liquor or, as the case may be, 20 wine” shall be substituted.

Amendment
of section 50
of Mah. IX of
2005.

10. In section 50 of the Value Added Tax Act, in sub-section (2), the following proviso shall be added, namely :—

“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, 25 may, carry forward such refund to the return or revised return for immediate succeeding year to which such refund relates.”.

Amendment
of section 51
of Mah. IX of
2005.

11. In section 51 of the Value Added Tax Act, in sub-section (3), in clause (a),—

(1) in sub-clause (iii), at the end, after the word “or” the words 30 and figures “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” shall be inserted ;

(2) in sub-clause (v), at the end, for the word “services,” the words “services ; or” shall be substituted ;

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(3) after sub-clause (v), the following sub-clause shall be added, namely:—

“(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 40 for that year.”.

Amendment
of section 61
of Mah. IX of
2005.

12. In section 61 of the Value Added Tax Act, in sub-section (1), in *Explanation-I*, for the words “For the purposes of this section” the words, brackets, figures and letter “For the purposes of this section and sub-section (1) of section 32A” shall be substituted.

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Amendment
of section 82
of Mah. IX of
2005.

13. In section 82 of the Value Added Tax Act,—

(1) in sub-section (1),—

(a) in clause (b), for the words “or Cost Accountant” the words, “Cost Accountant or Company Secretary” shall be substituted ;

(b) in the portion after clause (d), after the words "Cost Accountant" the words ", Company Secretary" shall be inserted ;

(2) in sub-section (2),—

5 (a) after the words "Cost Accountant" the words ", Company Secretary" shall be inserted ;

(b) in clause (ii), for the words "or a Cost Accountant" the words ", a Cost Accountant or a Company Secretary" shall be substituted.

14. In SCHEDULE A appended to the Value Added Tax Act, in entry 34, for clause (b), the following clause shall be substituted and shall be deemed
10 to have been substituted with effect from the 1st April 2005, namely :—
" (b) milk containing any ingredients (other than milk fat, milk powder, or, as the case may be, solid non fat) and sold under a brand name.".

Amendment
of
SCHEDULE A
of Mah. IX of
2005.

CHAPTER IV

AMENDMENT TO THE MAHARASHTRA TAX ON LOTTERIES ACT, 2006.

Mah. 15 15. In section 3 of the Maharashtra Tax on Lotteries Act, 2006, in sub-
XLIII of section (1), in the TABLE,—
2006.

(a) in entry 1, in column (3), for the figures "50,000" the figures "60,000" shall be substituted ;

(b) in entry 2, in column (3), for the figures "1,00,000" the figures
20 "1,25,000" shall be substituted ;

(c) in entry 3, in column (3), for the figures "2,00,000" the figures "2,50,000" shall be substituted ;

(d) in entry 4, in column (3), for the figures "10,00,000" the figures "12,00,000" shall be substituted.

Amendment
of section 3 of
Mah. XLIII of
2006.

STATEMENT OF OBJECTS AND REASONS

With a view to give effect to the proposals obtaining in the Budget Speech for the year 2013-14 and streamline the procedural aspects of the administration of the Maharashtra Stamp Act (LX of 1958), the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and the Maharashtra Tax on Lotteries Act, 2006 (Mah. XLIII of 2006), the State Government considers it expedient to suitably amend the said Acts.

2. Some of the important amendments which are proposed to be made are explained broadly as follows :—

(a) the Maharashtra Stamp Act, is being amended,—

(i) to insert a new section 30A in the said Act with a view to make financial institution liable for payment of proper stamp duty in case of any instrument executed in favour of or by any financial institution such as Bank, Non-Banking Finance Company, Housing Finance Company or alike, which creates any right in favour of any such financial institution ;

(ii) to amend section 70 for rounding off of fractions in stamp duty payable in case of instrument in respect of which stamp duty payable is more than one hundred rupees ;

(iii) to amend articles 25 and 36A, respectively, in SCHEDULE I,—

(A) for charging of stamp duty in case of conveyance executed in pursuance of agreement to sell ;

(B) for charging stamp duty at uniform rate in respect of Leave and Licence Agreement;

(b) the Maharashtra Value Added Tax Act, 2002, is being amended,—

(i) to provide for furnishing a single revised return for a year, instead of furnishing revised returns as per frequency of filing return either on the recommendations made by the Accountant or on the intimation sent by the Sales Tax Authorities ;

(ii) to enable the State Government to exempt in the public interest, the whole or part of late fee payable on account of failure to file return within specified time ;

(iii) to provide for simplified procedure for cancellation of unilateral assessment order on furnishing the return ;

(iv) to provide for,—

(A) recovery of the amount of tax or, as the case may be, interest to the extent accepted by the dealer, out of the tax or, the interest payment recommended by the Accountant in the audit report ;

(B) not to recover dues which are rupees hundred or less ;

(v) to provide for tax on wine on the lines of taxation for liquor ;

(vi) to allow, to carry forward of the claim of refund of rupees five lakh or less from the last return of a year to the return or revised return of the immediate succeeding year ;

(vii) to allow submission of application for refund as per the frequency of filing return,—

(A) to the dealers holding Identification Certificate issued to the Mega Unit; and

(B) to the dealers, where in the immediate previous year, the turnover of sales in the course of inter-State trade or commerce, is more than fifty per cent. of the total sales turnover;

(viii) to allow appearance of Company Secretary before the Sales Tax Authorities;

(ix) to remove the doubts about the taxability of milk as covered under entry 34 of SCHEDULE A, a provision is being made with effect from the 1st April 2005;

(c) the Maharashtra Tax on Lotteries Act, 2006, is being amended suitably so as to increase the rate of taxes on Weekly lottery scheme, Fortnightly lottery scheme or any lottery scheme between week and fortnight, Monthly lottery scheme or any lottery scheme of any duration exceeding fortnight and Bumper lottery scheme.

3. The Bill seeks to achieve the above objectives.

Mumbai,
Dated the 5th April 2013.

AJIT PAWAR,
Deputy Chief Minister.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely :—

Clause 1(2).—Under this clause, power is taken to the State Government to bring into force certain sections of the Act on such date as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions.

Clause 6(2).—Under this clause, which seeks to add the proviso to sub-section (6) of section 20 of the Maharashtra Value Added Tax Act, 2002, power is taken to the State Government, to exempt in the public interest, by notification published in the *Official Gazette*, the whole or any part of the late fee payable under sub-section (6) of section 20 of the said Act, by such class or classes of dealers, for such period or periods, either prospectively or retrospectively as may be mentioned in the notification.

2. The above mentioned proposals for delegation of legislative power are of normal character.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Maharashtra Stamp Act, the Maharashtra Value Added Tax Act, 2002 and the Maharashtra Tax on Lotteries Act, 2006, for taxation purpose.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

GOVERNOR'S RECOMMENDATION UNDER
ARTICLE 207 OF THE CONSTITUTION OF INDIA

(Copy of Government of Maharashtra Order, Law and
Judiciary Department)

In exercise of the power conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the introduction of the Maharashtra Tax Laws (Levy and Amendment) Bill, 2013.

ANNEXURE B TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE

Letter of Government of India, dated 1st April 1955
to the Government of Madras, dated 1st April 1955

In exercise of the power conferred upon me by clause 1 of Article 275 of the Constitution of India, the Governor of India has directed the Government of Madras to be informed that the Government of India have decided to contribute to the Madras Legislative Assembly the sum of Rs. 100 lakhs (one hundred lakhs) for the purpose of the Madras Legislative Assembly (Amendment) Bill, 1955.

70. The Government of India have decided to contribute to the Madras Legislative Assembly the sum of Rs. 100 lakhs (one hundred lakhs) for the purpose of the Madras Legislative Assembly (Amendment) Bill, 1955. The Government of India have decided to contribute to the Madras Legislative Assembly the sum of Rs. 100 lakhs (one hundred lakhs) for the purpose of the Madras Legislative Assembly (Amendment) Bill, 1955.

2. Where the amount of Rs. 100 lakhs (one hundred lakhs) is to be advanced to the Government of Madras for the purpose of the Madras Legislative Assembly (Amendment) Bill, 1955, the Government of India have decided to advance the sum of Rs. 100 lakhs (one hundred lakhs) to the Government of Madras for the purpose of the Madras Legislative Assembly (Amendment) Bill, 1955. The Government of India have decided to advance the sum of Rs. 100 lakhs (one hundred lakhs) to the Government of Madras for the purpose of the Madras Legislative Assembly (Amendment) Bill, 1955.

1. to 69. * * * *

71. to 76. * * * *

Description of Instrument (1)	Proper Stamp Duty (2)
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1. to 36. * * *

Explanation II to Explanation III * * *

(i) the District of Mumbai City and Mumbai Suburban District;

(A) Where the amount of average Six hundred fifty rupees for every annual rent plus the amount of term of twelve months or part security deposit, or money advanced thereof;
or to be advanced does not exceed
rupees two lakh fifty thousand for a
single term of twelve months;

(B) Where the amount of average annual rent plus the amount of security deposit or money advanced or to be advance exceeds rupees two lakh fifty thousand but does not exceed rupees five lakh for a single term of eleven months;

(C) Where the amount of average Two thousand rupees for every term annual rent plus the amount of of eleven months or part thereof ; security deposit or money advanced or to be advanced exceeds rupees five lakh but does not exceed rupees twenty lakh for a single term of eleven months;

(D) Where the amount of average Five thousand rupees for every term annual rent plus the amount of of twelve months or part thereof; security deposit or money advanced exceeds rupees twenty lakh for a single term of twelve months.

(ii) the Municipal Corporation of the cities Thane, Pune, Nagpur and Navi Mumbai, Nashik, Pimpri-Chinchwad, Kolhapur, Aurangabad, Amravati, Solapur, Sangli and Cantonments of Pune, Kirkee, Dehu Road, Devlali and Aurangabad,-

(2) if relating to non-residential premises. Twice the amount of duty chargeable for residential premises under entry (A), (B), (C) or (D) above, as the case may be;"

(A) Where the amount of average Five hundred rupees for every term annual rent plus the amount of of twelve months or part thereof; security deposit or money advanced or to be advanced does not exceed rupees two lakh fifty thousand for a single term of eleven months;

(B) Where the amount of average One thousand rupees for every term annual rent plus the amount of of twelve month or part thereof; security deposit or money advanced or to be advanced exceeds rupees two lakh fifty thousand but does not exceed rupees five lakh for a single term of eleven months;

(C) Where the amount of average Two thousand rupees for every term annual rent plus the amount of of twelve month or part thereof; security deposit or money advanced or to be advanced exceeds rupees five lakh for a single term of eleven months;

(iii) in any other area excluding the area referred to in sub-clauses (i) and (ii);

(i) If relating to residential premises,-

(A) Where the amount of average Three hundred rupees for every annual rent plus the amount of term of twelve months or part security deposit or money advanced thereof; or to be advanced does not exceed rupees two lakh fifty thousand for a single term of eleven months;

(B) Where the amount of average Six hundred rupees for every term annual rent plus the amount of of twelve month or part thereof; security deposit or money advanced or to be advanced exceeds rupees two lakh fifty thousand but does not exceed rupees five lakh for a single term of eleven months;

(C) Where the amount of average One thousand rupees for every term annual rent plus the amount of of twelve month or part thereof; security deposit or money advanced or to be advanced exceeds rupees five lakh for a single term of eleven months;

(b)	*	*	*	*
37. to 63.	*	*	*	*
SCHEDULE II.	*	*	*	*

2. Where the amount of advance rent paid is less than the amount of the advance deposit, the advance deposit shall be applied to the advance rent and the balance of the advance deposit shall be applied to the advance rent of the next month.

3. Where the amount of advance rent paid is more than the amount of the advance deposit, the advance deposit shall be applied to the advance rent and the balance of the advance deposit shall be applied to the advance rent of the next month.

4. Where the amount of advance rent paid is less than the amount of the advance deposit, the advance deposit shall be applied to the advance rent and the balance of the advance deposit shall be applied to the advance rent of the next month.

ARTICLE II

(G.C.P.) HB 115—3 (800—4-2013)

Proviso	*	*	*	*
(5)	*	*	*	*

(6) Where a person or a dealer fails to return within the prescribed time, as provided under this section, then the said person or dealer shall, before filling 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.

21. and 22.	*	*	*	*
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Assessment. 23. (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 said period along with evidence of payment of tax due as per the return or submits evidence of return for the said period having been filed before the passing of the assessment order along with evidence of payment of tax due as per the return, then Commissioner shall cancel, by order in writing, the said assessment order and after such cancellation, the dealer may be assessed in respect of the said period under the another provisions of this section:

Proviso. (2) and (3)	*	*	*	*
(2) to (12)	*	*	*	*
24. to 40.	*	*	*	*

Exemption and refund 41. (1) to (4) * * * *
(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 or any class or classes of sale of liquor by any class or classes of dealers.

42. to 49.	*	*	*	*
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Refund of excess payment.	50. (1)	*	*	*	*
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(2) 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 accordingly to the return, fresh return or revised return, then subject of rules, the dealer may adjust such refund against the amount due as per any return, fresh return or revised return for any period contained in the said year, filled under this Act or the Central Sales Tax Act, 1956 or the Maharashtra Tax on Entry of Goods into Local Areas Act, 2002.

51. (1) and (2)	*	*	*	*
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Grant of refunds. is,— (3) (a) Notwithstanding any thing contained in Sub-section (2) if a dealer
(i) and (ii) * * * *

(iii) a holder of a certificate of Entitlement under the Package Scheme of Incentives (Scheme of Incentives) except, the new package Scheme of Incentives for Tourism Projects, 1999, or

(v) the Canteen Stores Department or the Indian Naval Canteen Services,

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.

<i>Explanation</i>	*	*	*	*
(b)	*	*	*	*
(4) to (7)	*	*	*	*
52. to 60.	*	*	*	*

61. (1) Every dealer liable to pay tax shall,—

Accounts to be audited in certain cases.

(a) and (b)	*	*	*	*
(2) and (3)	*	*	*	*

Explanation I,— for the purpose of this section "Accountant" means a Chartered Accountant within the meaning of the 1949 or a cost Accountant within a meaning of the cost and work Accountants Act, 1959 (23 of 1959).

<i>Explanation II</i>	*	*	*	*
62. to 81.	*	*	*	*

82. (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,—

Appearance before any authority in proceeding.

(a)	*	*	*	*
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(b) by a legal practitioner Chartered Accountant or Cost Accountant who is not disqualified by or under sub-section (2), or

(c)	*	*	*	*
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(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 is such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant or Sales Tax practitioner is authorized by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings.

Explanation. * * * *

(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 form attending before any such authority, any legal practitioner, Chartered Accountant, Cost Accountant or Sales Tax Practitioner.

(i) * * * *

(ii) Who being a legal practitioner, a Chartered Accountant or a Cost Accountant 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) * * * *

(3) to (6) * * * *

83. to 98. * * * *

Note.—The abbreviation % in relation to the rate of the 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.

Sr.No.	Name of the Commodity	Conditions and exceptions	Rate of Tax
(1)	(2)	(3)	(4)
1. to 33.	*	*	*
34.	milk, that is to say, animal milk in liquid form expect when served for consumption and excluding,—	--	Nil%
	(a)	*	*
	(b) milk containing any ingredient and sold under a brand name.		
35. to 58.	*	*	*
SCHEDULE	B. to E.	*	*

(Mah. XLIII of 2006)

1. and 2. * * *

Levy of tax
on lottery
schemes.

3. (1) There shall be levied and collected a tax on the lottery schemes specified in column (2) on the Table hereunder, at the rates specified against them in column (3) of the said Table :—

No.	Lottery schemes	Rate of tax
(1)	(2)	(3)
		Rs.
1.	Weekly lottery scheme	50,000
2.	Fortnightly lottery schemes or any lottery schemes between week and fortnight.	1,00,000
3.	Monthly lottery schemes or any lottery scheme of any duration exceeding fortnight.	2,00,000
4.	Bumper lottery scheme.	10,00,000

(2)	*	*	*	*
4. to 25.	*	*	*	*

THE UNIVERSITY OF CHICAGO

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

...and it was all of a sudden ...
...in his mind ...
...the same old story ...

[illegible]

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.

FINDING

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1. The first of these is the fact that the United States has a large and growing population of people who are not citizens of the United States. This is a result of the large number of people who have immigrated to the United States in recent years, and the fact that many of these people are not naturalized citizens.

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1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

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**MAHARASHTRA LEGISLATURE
SECRETARIAT**

[L. A. BILL No. XI OF 2013.]

**[A Bill further to amend the
certain tax laws in operation
in the State of Maharashtra.]**

**[SHRI AJIT PAWAR,
Deputy Chief Minister.]**

**DR. ANANT KALSE,
Principal Secretary,
Maharashtra Legislative Assembly.**