



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ११, अंक १ (१०)]

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असाधारण क्रमांक १०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Value Added Tax (Amendment and Validation) Act, 2024, (Mah. Act No.X of 2025), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. X OF 2025.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 1st January 2025).

An Act further to amend the Maharashtra Value Added Tax Act, 2002.

WHEREAS it is expedient further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing; it is hereby enacted in the Seventy-fifth Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra Value Added Tax (Amendment and Validation) Act, 2024. Short title.

Amendment
of section 2
of Mah. IX of
2005.

2. In section 2 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as “the principal Act”),—

Mah. IX
of 2005.

(i) after clause (22), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st April 2005, namely :—

“(22A) “retail outlet” means filling station in which one or more dispensing pumps have been provided for retail sale of motor spirit.

Explanation.—For the purposes of this clause, the expression “retail sale” means sale of motor spirit not exceeding 2500 liters to any one customer at a time;”;

(ii) in clause (24), in the *Explanation*, in para (b), in sub-para (v), the following *Explanation* shall be added and shall be deemed to have been added with effect from the 1st April 2005, namely :—

“*Explanation.*— For the purposes of this sub-para, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, Tribunal or authority, any association or body of persons, incorporated or not, and its member shall be deemed to be two separate persons and the supply of goods *inter se* shall be deemed to take place from one such person to another;”.

Amendment
of section 37
of Mah. IX of
2005.

3. In section 37 of the principal Act, in sub-section (1), for the words “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,” the words “any law for the time being in force, or any contract to the contrary” shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2005.

Validation
and savings.

4. (1) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, appeal, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person, or any action taken or thing done in relation to such assessment, appeal, review, levy or collection of tax under the provisions of the Maharashtra Value Added Tax Act, 2002 (hereinafter in this section referred to as “the Value Added Tax Act”) and the Government Notification, Finance Department, No. VAT.1506/CR-135-B/Taxation-1, dated the 30th November 2006, issued under clause (b) of sub-section (4) of section 41 of the Value Added Tax Act, during the period commencing on the 1st April 2005 and ending on the date immediately preceding the date of commencement of the Maharashtra Value Added Tax (Amendment and Validation) Act, 2024 (hereinafter referred to as “the said Act”) shall be deemed to be valid and effective, as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the Value Added Tax Act, as amended by the said Act, and accordingly,—

Mah. IX
of 2005.

Mah. X
of 2025.

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, appeal, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, Officer or other authority, for the refund of any tax so paid; and

(c) no Court, Tribunal, Officer or other authority shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the said Act, any assessment, appeal, review, levy or collection of tax referred to in sub-section (1), or

(b) from claiming of refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the said Act.