



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ४, अंक ७०]

बुधवार, ऑक्टोबर २४, २०१८ / कार्तिक २, शके १९४०

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असाधारण क्रमांक १३९

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) Ordinance, 2018 (Mah. Ord. XXIII of 2018), is hereby published under the authority of the Governor.

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

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

[Translation in English of the Maharashtra Value Added Tax (Amendment) Ordinance, 2018 (Mah. Ord. XXIII of 2018), published under the authority of the Governor].

FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,
Mumbai 400 032, dated the 24th October 2018.

MAHARASHTRA ORDINANCE No. XXIII OF 2018.

AN ORDINANCE

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

WHEREAS both Houses of the State Legislature are not in session ;

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate

Mah. action further to amend the Maharashtra Value Added Tax Act, 2002,
IX of for the purposes hereinafter appearing ;
2005.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title and Tax (Amendment) Ordinance, 2018. 1. (1) This Ordinance may be called the Maharashtra Value Added

commence-
ment.

(2) It shall come into force at once.

Amend-
ment of in
section 23
of Mah.
IX of
2005.

2. In section 23 of the Maharashtra Value Added Tax Act, 2002, Mah. IX of 2005.

(1) for the words “ eighteen months ” the words “ twenty four months ” shall be substituted ;

(2) in the proviso, for the words “ eighteen months ” the words “ twenty four months ” shall be substituted.

STATEMENT

Section 23 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) contains the provisions regarding assessment of the value added tax levied under the said Act. Sub-section (7) of the said section 23, as amended by Maharashtra Act No. XXXI of 2017, provides that, where a fresh assessment has to be made under the said section 23 to give effect to the any finding or direction contained in any order made under the said Act including an order made by the Tribunal or the High Court or the Supreme Court, then, notwithstanding anything contained in the said section 23, such assessment shall be made within a period of eighteen months, 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. The proviso to sub-section (7) of the said section 23, as amended by Maharashtra Act No. XXXI of 2017, provides 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 eighteen months or, as the case may be, of thirty-six months shall be counted from the date of the said supply. Thus, the assessing authority must pass fresh assessment orders within a period of eighteen 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, if the said order is made by the appellate authority in first appeal.

Large number of such cases are referred back for fresh assesment to the assessing authorities under sub-section (7) of the said section 23, from 15th April 2017, for fresh assessment and the tax payers are occupied with various compliance of the provisions of the laws relating to the Goods and Service Tax laws, with effect from 1st July 2017, as well as the tax authorities are engaged in implementation thereof. In view of this, it is noticed that, such period of eighteen months envisaged under sub-section (7) of the said section 23 for completion of fresh assessment in the cases referred back by the first appellate authority is insufficient for the tax payers to produce the evidence therefor and the assessment authorities to consider the same and pass the orders regarding fresh assessment. For giving sufficient time to such class of dealers as well as to the assessing authorities, for completion of fresh assessment, it is considered expedient to amend, expeditiously, sub-section (7) of said section 23, suitably, for extending the said period by six months.

2. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,
Dated the 24th October 2018.

CH. VIDYASAGAR RAO,
Governor of Maharashtra.

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

U.P.S. MADAN,
Additional Chief Secretary to Government.