

Maharashtra Sales Tax On The Transfer Of Property In Goods Involved In The Execution Of Works Contracts (Re-Enacted) Act, 1989

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Maharashtra Sales Tax On The Transfer Of Property In Goods Involved In The Execution Of Works Contracts (Re-Enacted) Act, 1989

CHAPTER 1 PRELIMINARY

1. Short Title Extent And Commencement :-

(1) This Act may be called the Maharashtra Sales Tax on the Transfer of property in goods involved in the execution of Works Contracts (Re-enacted) Act, 1989.

(2) It extends to the whole of the State of Maharashtra.

(3) It shall be deemed to have been into force on the 1st October 1986.

2. Definition :-

In this Act, unless the context otherwise requires,--

(1)(a) "appointed day" means the 1st day of October, 1986;

(b) "Bombay Sales Tax Act" means the Bombay Sales Tax Act, 1959;

(c) "Commissioner" means the person appointed to be the Commissioner of Sales Tax under the Bombay Sales Tax Act;

(d) "dealer" means any person who, whether for valuable consideration, commission, remuneration or otherwise, transfers property in goods involved in the execution of works contracts and includes any State Government and the Central Government which so transfers such property in goods, and any society, club, or association of persons which so transfers the property in goods to its members;

(e) "declared goods" means declared goods as defined in the Central Sales Tax Act, 1956;

(f) 1[* * *]

(g) "person" includes any company or body of individuals whether incorporated or not, a Hindu undivided family, a firm, a local authority and also a corporation, company body or authority owned or set-up by, or subject to administrative control of the Central Government or any State Government;

(h) "prescribed" means prescribed by rules;

(i) "purchase price" means the amount of valuable consideration paid or payable by a person for purchase of any goods in relation to execution of works contract, effected in the State or the Course of inter-State trade or commerce or in the course of import including any sum charged for anything done by the seller in respect of the goods at the time of or before delivery thereof and will also include the cost of freight, transit or insurance and any taxes, duties, cesses and fees paid or payable in respect of such goods, whether charged separately or not;

(j) "registered dealer" means a dealer registered under section 8;

(k) "rules" means rules made under this Act;

(l) "sales" means a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract in the State; and the word "sell" with all its grammatical variation and cognate expressions shall be construed accordingly;

Explanation :- For the purposes of this clause, the transfer of property in the execution of a works contract shall be deemed to have taken place in the State, if the goods so transferred are within the State at the time of their use, application or, as the case may be, appropriation in the execution of the works contract, irrespective of the place where the agreement for works contract is made and whether the consent of the other party is prior or subsequent to such use, application or appropriation.

1[(m) "sale price" means,-

(i) the amount of purchase price of the goods or, as the case may be, the value of the goods, brought or transferred from a place outside the State where such goods are sold in the same form in which they were purchased, brought or transferred; and

(ii) where the goods have been sold in the form other than the form in which they were purchased or, as the case may be, brought or transferred from a place outside the State, then the purchase price of the goods or, as the case may be, the value of the goods brought or transferred from a place outside the State, and so sold.]

2[(m/1) "Schgdulg" means the Schedule to this Act.)

(n) "State" means the State of Maharashtra.

3[(n/1) "tax" means the tax payable under this Act includes a lumpsum amount by way of composition payable in lieu of the amount of tax;]

(o) "turnover or purchases" means the aggregate of the amounts of purchase price paid or payable by a dealer in respect of purchase of any goods in relation to the execution of works contract, made by him during any period, after deducting the amount of purchase price, if any, refunded to the dealer by the seller in respect of any goods purchases from the seller and returned to him within the prescribed period.

Note : Substituted of clause 2 empowers the State Government to make Rules to purchase period within which the seller would refund the purchase price to the under. Also refer Trade Circular No. 9T of 1995, dated 28.6.1995.

(p) "turnover of sales" means the aggregate or the amount of sale price received or receivable by a dealer in respect of any transfer of property in goods involved in the execution of and works contract whether executed fully or partly during any period;

(q) "Year",-

(i) means the financial year;

(ii) in relation to any particular registered dealer for the purposes of this Act (except sections 3 and 8), means the year by reference to which the accounts of that dealer are ordinarily maintained in his books, but the dealer may by writ-ten declaration made by hkm in this behalf opt for the financial year :

Provided that, where an option has once been exercised by a registered dealer, he shall not, except with the consent of the Commissioner and upon such condition as the Commissioner may determine, make any variation in respect thereof;

(2) Works used in this Act but not defined shall have the same meaning as assigned to them under the Bombay Sales Tax Act.

1 Clause "f" was deleted and shall be deemed always to have been deleted by Mah. Act No. 12 of 1995 Dated 8.6.1995.

1 Clause "m" was substituted and shall be deemed always to have been substituted by Mah. Act No. 12 of 1995 dated 8.6.1995.

2 Clause "(m-1)" was inserted by Mah. Act No. 28 of 1991 w.e.f. 1.1.1992 dated 29.4.1993.

3 Clause "(n-1)" was inserted by Mah. Act No. 17 of 1993 w.e.f. 1.1.1992.

CHAPTER 2 INCIDENCE AND LEVY OF TAX

3. Incidgnce Of Tax :-

(1) Every dealer whose turnover either of all purchases or of all sales, made during-

(a) the year ending on the 31st day of March 1986, or

(b) the year commencing on the 1st day of April 1986,

has exceeded or exceeds the limits of rupees two lakhs, shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales made on or after the appointed day :

Provided that, a dealer to whom sub-clause (a) does not apply but sub-clause (b) applies and whose turnover either of all purchase or of all sales first exceeds the limit of rupees two lakhs after the appointed day shall not be liable to pay tax in respect of such sales which take place up to the time when his turnover of purchases, or his turnover of sales as computed from the 1st day of April 1986 does not exceed such limit.

(2) Every dealer whose turnover either of all purchases or of all sales made, during any year commencing on the 1st day of April, being a year subsequent to the years mentioned in sub-section (1), first exceeds the limit specified in that sub-section, shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect from the date on which such limit so first exceeds :

Provided that, a dealer shall not be liable to pay tax in respect of such sales as take place during the period commencing on the first day of April of the said year up to the time when his turnover of purchases or, turnover of sales as computed from the first day of April of the said year does not exceed such limit.

(3) Every dealer who becomes liable to pay tax under this Act, shall continue to be so liable until his registration certificate is duly cancelled; and upon such cancellation his liability to pay tax, other than tax, already levied or leviable, shall, until his turnover of all purchases or turnover of all sales again first exceeds the limit specified in sub-section (1), cease;

Provided that, where the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then in respect of such purchases and sales as take place during the period commencing on the date of cessation of liability to tax and up to the time when his turnover of all purchases or of all sales does not

exceed such limit, no tax shall be payable.

4. Liability Of Dealer :-

Subject to the provisions of this Act and the rules made thereunder, a tax shall be leviable on the turnover of sales involving transfer of property in goods in the execution of the works contract commenced or continued for execution on or after the appointed day, whether such contract was entered into prior or subsequent to the appointed day.

4A. Tax Not To Be Levied In Respect Of Works Contracts Of State Government :-

Notwithstanding anything contained in this Act, no tax shall be leviable on the turnover of sales effected by any contractor, who is a registered dealer, to the State Government on or after such date as may be notified by the State Government in this behalf.]

Note : State Government notified the date 1st April 2000 by G.N.F.D. No.WCA.2500/C.R.72/Taxation-1, dt. 30th March 2000 (T.C. No. 8T of 2000 dated 13-4-2000)

4B. Tax Not To Be Levied In Respect Of Sales To Diplomatic Authorities :-

Notwithstanding anything contained in this Act, no tax shall be leviable on the turnover of sales effected by any contractor, who is a registered dealer, to the Diplomatic Authorities as may be specified by the State Government, by notification in the Official Gazette.

4C. Exemption :-

(1) Notwithstanding anything contained in this Act, no tax shall be levied on the turnover of sales, effected by any registered dealer to a "certified registered dealer" if such certified registered dealer furnishes to the selling registered dealer the declaration in the prescribed form.

(2) Where any certified registered dealer has issued a declaration mentioned in sub-section (1), but has failed to comply with the prescribed conditions relating to such declaration or, where such dealer or person was not entitled to issue such declaration, the Commissioner may, after giving such dealer a reasonable opportunity of being heard, by order in writing, impose upon such

dealer, a penalty equal to the aggregate of the tax which would have been payable under the provisions of this Act in respect of the sale to him of the goods in the absence of such declaration and a simple interest on the amount of such tax at the rate of one and quarter per cent, per month or part thereof computed from the date of sale.

Explanation.- For the purpose of this section, "certified registered dealer" means a dealer registered under the Bombay Sales Tax Act, 1959 (Bom. LI of 1959) who is a developer of Special Economic Zone or an industrial unit or any other establishment and who holds a certificate from the designated Development Commissioner of Special Economic Zone certifying that the place of business of the dealer is situated in the said Special Economic Zone.]

1 Section 4A was inserted by Man. Act No. I of 2000, dated 1-1-2000 w.e.f. 1.4.2000. (Refer Tr. C. No. 8T of 2000, dated 13-4-2000).

2 Section 4B was inserted by the Man. Act No. 28 of 2000 w.e.f. 1.5.2000. s.17.

3 Section 4C was inserted by Man. Act No. 13 of 2004, dated 29th June 2004 w.e.f. 1st July 2004. s.57. (Refer T. Cr. No. 11T of 2004, dt. 8-7-2004)

5. Tax Payable By Dealer :-

Subject to the provisions of this Act and the rules made thereunder, there shall be paid by every dealer who is liable to pay tax under this Act, the tax leviable in accordance with the provisions of this Act on the turnover of sales.

5A. Facility For Splitting Up Of Turnover Of Sales :-

Notwithstanding anything contained in section 5,-

(1) a contractor assigning execution of works contract (either in whole or in part) to a sub-contractor registered under this Act, shall deduct from his total contract value the value in respect of works contract executed through such sub-contractor provided a declaration in the prescribed form signed by such sub-contractor is produced;

(2) a sub-contractor who has been assigned execution of works contract (either in whole or in part) by contractor permitted under section 6A shall deduct from his total contract value, the value in respect of such works contract executed by him provided a

declaration in the prescribed form signed by such contractor is produced;

and accordingly but, subject to the provisions of section 7, no tax shall be payable by such contractor or sub-contractor, as the case may be on the turnover of sales representing such contract value.]

1 Section 5A was inserted by Mah. Act No. 28 of 1991 w.e.f. 1-1-1992.

6. Levy Of Tax :-

1[(1) (A) There shall be levied a tax on the turnover of sales in respect of goods, at the rates specified in clause (B), after deducting from such turnover the turnover of sales of declared goods purchased from a dealer registered under the Bombay Sales Tax Act, 1959 and sold in the same form in which they were purchased, or without doing anything to them which amounts to or results in any manufacture.

(B) The tax shall be levied at the following rates, namely :-

(i) in respect of declared goods, whether used in the same form or otherwise, the rate of tax shall be four paise in a rupee of the turnover of sales of such goods:

(ii) in respect of the goods specified in the Schedule, if they are manufactured, produced or constructed, and supplied in such form or used in the execution of works contract then, subject to sub-clause (i) tax shall be levied at the rate set out against each of them in column (3) of the said schedule;

(iii) in respect of the goods other than those covered by sub-clauses (i) and (ii), the rate of tax shall be fifteen paise in a rupee on the turnover of sales of such goods."]

1[(2) * * * deleted w.e.f. 1-5-1998]

(3) In order to ensure the compliance with the restriction contained in section 15 of the Central Sales Tax Act, 1956, that the tax shall not be levied on the sales and purchases of declared goods at more than one state, it is hereby provided that if under the Bombay Sales Tax Act or under this Act, any tax is leviable on the sale or purchase of such goods, then no further tax shall be levied under this Act on any subsequent sale of such goods in the same form, and accordingly, for the purpose of arriving at the taxable turnover of sales of dealer, there shall be deducted from his total turnover of sales, such sales of such declared goods on which tax has become leviable at any earlier stage.

6A. Composition Of Tax :-

2[(1) 3[Notwithstanding anything contained in section 6, the dealer may, in lieu of the amount of tax payable by him under the provisions of this Act, pay lump sum tax by way of composition,-

(i) an amount equal to two percent. of total contract value of the construction contracts and four per cent. of total contract value in case of other contracts, received or receivable without any deduction what-so ever during the given period ; or

(ii) an amount equal to eight per cent. of the total contract value of the works contract, after deducting from such value], the turnover in respect of the following purchases (but excluding the purchases of assets which are capitalised by the dealer including parts and accessories thereof), namely :-

(a) the turnover of purchases in respect of goods covered by the SCHEDULE-A to the Bombay Sales Tax Act, 1959;

(b) the turnover of purchases in respect of goods which are totally exempt from payment of tax the unconditionally under any notification issued under section 41 of the Bombay Sales Tax Act, 1959;

(c) the turnover of purchases of goods provided such purchases are effected from-

(i) a dealer registered under the Bombay Sales Tax Act, 1959, and whose registration certificate is in force on the date of such purchases; or

(ii) a person not registered under the Bombay Sales Tax Act, 1959, but the tax under the said Act has been paid on the goods so

(iii) a person not registered under the Bombay Sales Tax Act, 1959, but the tax under the said Act has been paid on the goods so purchased.

1 [Explanation.- For the purposes of this sub-section, the expression "construction contract" shall mean such contract as may be notified by the State Government from time to time.]

2[(1A) Notwithstanding anything contained in section 6 or sub-section (I), of this section, a dealer who has entered into any contract for execution of work during the period"commencing on the 1st April 1992 and ending on the 30th April 1998, and has commenced execution during such period and the execution of such contract has continued on or after the 1st May 1998, may opt to pay in lieu of tax payable by him under the Act, in lump sum by way of composition, an amount equal to a prescribed percentage of the total contract value of such contract and different percentage may be prescribed for different classes of contracts].

(2) The lump sum tax payable under sub-section (1) shall be paid by the dealer, before furnishing the return as provided, in proportion to the work executed and goods used in the execution thereof during the period for which the return has been filed.]

(3) 1[*****

2[(4) A dealer who opts for lump sum payment under sub-section (1) 3[or sub-section (1A)] shall not recover from the person for whom the works contract is or is being executed, any amount in excess of the lump sum amount paid or payable by him by way of composition under this section.]

(5) If any dealer has recovered any excess amount in contravention of sub-section (4), and has not paid the same into a Government Treasury, he shall be liable to pay the same and if he has paid the same to the Government Treasury no refund in respect of such excess amount paid by him shall be granted; and such excess amount recovered in contravention of sub-section (4) shall be deemed to be a tax collected under this Act, and such excess amount shall be liable to be forfeited to the State Government and the procedure as laid down in section 37 and the provisions of sub-section (4), (6) and (6A) of section 38 of the Bombay Sales Tax Act shall mutatis mutandis apply to such forfeiture, if any.

4[(6) All permissions granted to the registered dealers for payment of lump sum by way of composition prior to the commencement of the Maharashtra Tax laws (Levy and Amendment) Ordinance, 1998 under this section, shall stand cancelled.]

1[(7) Notwithstanding anything contained in clause (i) of sub-section (1) but subject to the provision of sub-section (8), the amount payable by way of composition in respect of any type of contracts awarded,-

(i) on or after the 1st April 2000 till the 31st March 2001 shall be equal to three per cent., of the total contract value; and

(ii) on or after the 1st April 2001, shall be equal to four per cent. of the total contract value.]

2[(8) Nothing in this section shall apply to any contract awarded on or after the 1st April 2001, involving transfer of property in ready-mix-concrete excluding ready-mix-concrete on which tax leviable under the Bombay Sales Tax Act, 1959, has been paid, whether as goods or in some other form in the execution of works contract:

Provided that, in respect of contract or sub-contract which is being executed by a dealer who is a manufacturer-cum-works contractor of ready-mix-concrete, and who himself desires to pay amount of tax payable on ready-mix-concrete under the provisions of this Act,

may, notwithstanding anything contained in clause (2) of section 5A, in lieu of such amount of tax payable, pay lumpsum tax by way of composition equal to fifteen per cent., of the total contract value of the works contract after deducting from such value the turnover of purchases of corresponding goods from,-

(i) a dealer registered under the Bombay Sales Tax Act, 1959, and whose registration certificate is in force on the date of such purchases; or

(ii) a person not registered under the Bombay Sales Tax Act, 1959, but the tax under the said Act has been paid on the goods so purchased,

and if he makes such payment, all the other provisions of this section shall apply accordingly.]

Departmental Views

A provision for composition has been introduced in lieu of tax. It stipulates that a dealer may pay 2% of total contract value for construction contracts and 4% of total contract value for other contracts without any deduction during the given period or 8% of total contract value of works contract after deductions. from such value the turnover of purchases of corresponding goods from.-

(i) a dealer registered under the Bombay Sales Tax Act, 1959, and whose registration certificate is in force on the date of such purchases; or

(ii) a person not registered under the Bombay Sales Tax Act, 1959, but the tax under the said Act has been paid on the goods so purchased.

and if he makes such payment, all the other provisions of this section shall apply accordingly.

Note:

6B. Tax Deduction At Source :-

2[(1) Notwithstanding anything contained in this Act, an employer or class of employers which may be notified by the State Government for the purposes of this section, from time to time, shall deduct tax from, and out of the amount payable by such employer to a dealer to whom a works contract has been awarded involving transfer of property in goods (whether as goods or in some other form) at the rate of 2 per cent of such amount payable towards such contract:]

Provided that no such deduction shall be made where the amount or the aggregate of the amounts payable to a dealer by such

employer is less than 3[rupees two lakh] during any year.

4[Provided further that, the quantum of such deduction shall not exceed the quantum of tax or an amount in lump-sum by way of composition payable towards the works contract:

Provided also 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 to the said sub-contractor.

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, purposes of this sub-section, the advance payment shall be deemed to be the amount paid in respect of the works contract only when such advance payment is adjusted in part or otherwise, against the total amount payable towards the works contract.]

1[For the removal of doubts, it is hereby declared that no deduction as provided under this sub-section shall be made in respect of any sale which is not liable to tax under this Act by virtue of section 10.]

(2) The tax deducted under sub-section (I) shall be remitted to the Government Treasury by the said employer making such deduction, within ten days 2[from the expiry of the month during which tax is so required to be deducted.]

Provided that the employer shall remit into the Government Treasury the full amount of tax due and deductible by him under sub-section (I) from the dealer irrespective of the actual amount of tax deducted by him from such dealer.

(3) Any such employer making such deduction under sub-section (I), shall in respect of every month in which such deduction is made, send to the prescribed assessing authority, a statement in the prescribed form in the prescribed time containing details of the Works Contract under execution and tax deducted thereon and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed.

(4) Any such employer who remits the tax into Government Treasury under sub-section (2) shall be deemed to have made the payment of tax under the Authority of the said dealer 3[and such payment would also constitute a good and sufficient discharge of the liability of the employer towards the contractor, to the extent of the payment so made in the Government Treasury].

(5) If any such employer fails to remit into the Government Treasury the amount due and deductible as required by sub-section (2) in the prescribed time, the said assessing authority, after such enquiry as it deems fit, and after giving to such employer a reasonable opportunity of being heard, on being satisfied that the said employer has failed to discharge the liability under sub-section (2), shall levy and recover from the employer interest at the rate of two per cent. per month or part thereof, on the amount due and deductible, and by order in writing shall direct such employer to pay the interest in addition to such amount.

1[(5A) Where tax in respect of a works contract is remitted under sub-section (2), the amount of tax payable by the contractor, for any month or year, as the case may be, in respect of such works contract, shall be reduced by the amount of tax already deducted and remitted into Government Treasury:

Provided that, the burden of proving that the tax on such works contract has already been deducted and remitted into Government Treasury shall be on the dealer claiming the reduction and for this purpose he may furnish to the Commissioner a certificate duly filled in and signed by the employer in such form and containing such particulars as may be prescribed.]

(6) The provisions of the Bombay Sales Tax Act, 1959 relating to the recovery of tax, penalty interest and prosecution for an offence shall, mutatis mutandis, apply to recovery of tax required to be deducted at source by the said employer and to recovery of any demand of interest levied under sub-section (5).

(7) The payment of tax by way of deduction in accordance with sub-section (2) shall be without prejudice to any other mode of recovery of tax due under this Act from the dealer executing the Works Contract].

2[(8)(a) Where, on an application having been made by the contractor in this behalf, the Commissioner is satisfied that the contract under sub-section (1) is separable and involves both a sale and labour, or is not a sale and, therefore, justifies deduction of tax only on a part of the sum payable in respect of the works contract or, as the case may be, justifies no deduction of tax 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 under this Act.

(b) Where such certificate is produced by the contractor, before the employer for payment, the employer shall, unless such certificate is cancelled or modified by the Commissioner, make the deduction of the tax, if any, required to be made in accordance with the said certificate. In the event of such certificate being cancelled or modified by the Commissioner the employer shall make the deductions accordingly.]

1[Explanation.- For the purposes of this section, the Amount payable by an employer to a dealer shall not include the amount of tax, if any, separately charged by the dealer.]

1 Sub-section (1) was substituted w.e.f. 1-5-1998 the Maharashtra Tax Laws (Levy and Amendment) Act, 1998. Maharashtra Act No. XXI of 1998. dated 11th August 1998. s.26(a) (Refer T. Cr. No. 7/T of 1998 dated 5-5-1998). Prior to substituted to its stood as under :-

"(1)(A) there shall be levied a tax on the turnover of sales in respect of goods other than those covered by the Schedule at the rates specified in clause.

(B) after deducting from such turnover-

(a) the turnover of sales in respect of declared goods purchased from a dealer registered under the Bombay Sales Tax Act, and sold in the same form in which they were purchased or without doing anything to them which amounts to or results in any manufacture.

(b) the turnover of sales in respect of the goods covered by Schedule-A to the Bombay Sales Tax Act.

(c) the turnover of sales in respect of the goods which are exempt from payment of the whole of tax unconditionally under any notification issued under section 41 of the Bombay Sales Tax Act,

(d) the turnover of purchases of goods other than declared goods in which transfer of property takes place, either in the same form in which such goods were purchased or in any other changed form, where such change in the form in which such goods were purchased is caused by the application of such process or method, as the State Government may, by notification in the Official Gazette, specify" in the execution of the works contract. Provided such purchases are effected from,-

(i) a dealer registered under the Bombay Sales Tax Act and whose registration certificate is in force on the date of such purchase

(ii) a person not registered under the Bombay Sales Tax Act and tax under the said Act has been paid on the goods so purchased

(B) The tax shall be levied at the following rates, namely :-

- (i) in respect of declared goods, the rate of tax shall be four paise in a rupee on the turnover of sales of such goods;
- (ii) in respect of goods other than declared goods, the rate of tax shall be ten paise in a rupee on the turnover of sales of such goods."

1 Sub-section (2) was deleted w.e.f. 1-5-1998 the Maharashtra Tax Laws (Levy and Amendment) Act, 1998. Maharashtra Act No. XXI of 1998, dated 11th August 1998. s.26(b) (Refer T. Cr. No. 7/T of 1998 dated 5-5-1998). Prior to deleted it stood as under :-

"(2) (A) There shall be levied a tax on the turnover of sales in respect of goods covered by the Schedule at the rates specified in clause (B), after deducting from such turnover-

(a) the turnover of sales in respect of declared goods purchased from a dealer registered under the Bombay Sales Tax Act, and sold in the same form in which they were purchased or without doing anything to them which amounts to, or results in, any manufacture;

(b) the turnover of sales in respect of the goods covered by Schedule A to the Bombay Sales Tax Act;

(c) the turnover of sales in respect of the goods which are exempt from payment of the whole of tax unconditionally under any notification issued under section 41 of the Bombay Sales Tax Act;

(d) the turnover of purchased of goods other than declared goods in which transfer of property takes place, either in the same form in which such goods were purchased or in any other changed form, where such change in the form in which such goods were purchased is caused by the application of such process or method, as the State Government may, by notification in the Official Gazette of sales of such goods;

(ii) in the work contract provided such purchased are effected from-

(i) a dealer registered under the Bombay Sales Tax Act and whose registration certificate is in force on the date of such purchase;

(ii) a person not registered under the Bombay Sales Tax Act and tax under the said Act has been paid on the goods so purchased.

(B) The tax shall be levied at the following rates, namely :-

(i) in respect of declared goods, the rate of tax shall be four paise in a rupee on the turnover of sales of such goods;

(ii) in respect of goods other than declared goods sold in the same form, the rate of tax shall be at the rates set out against such goods in column 3 of the Schedule-C to the Bombay Sales Tax Act, or at such rate of tax as may be payable by virtue of notification, if any, issued under section 41 of that Act, as the case may be;

(iii) in respect of goods other than those covered by sub-clauses (i) and (ii) at such rate not exceeding forty paise in a rupee on the turnover of sales of such goods as the State Government may by notification in the official Gazette, Specify from time to time in respect of each

1 Section 6A was Inserted by Mah. Act No. 28 of 1991 w.e.f. 1.1.1992

2 Sub-section (1) & (2) were substituted w.e.f. 1-5-1998 by the Maharashtra Tax Laws (Levy and Amendment) Act, 1998. Maharashtra Act No. XXI of 1998, dated 11th August 1998.. s.27(a) (Refer T. Cr.No. 7-T of 1998 dated 5-5-1998). Prior to substituted to its stood as under :-

"(1) The Commissioner may, in such manner and subject to such conditions as may be prescribed, permit any registered dealer, to pay at his option, in lieu of the amount of tax payable by him under the provisions of this Act a lump sum by way of composition, an amount not exceeding 20 per cent. of the total contract value of the works contract as the State Government may, having regard to the nature of goods involved in the execution of a works contract by notification in the Official Gazette, specify, from time to time.

(2) Permission granted under sub-section (1) shall be operative in respect of all works contracts executed during the period commencing on the date of granting of such permission and ending on which such permission is cancelled under sub-section (6)"

3 These portion were substituted by The Mah. Act. No. XVII of 1999, dated 30-3-1999 w.e.f. 1-5-1998. (Refer T.Cr. No. 6T of 1999, dated 25-2-1999) Prior to substituted its stood as under :-

Notwithstanding anything contained in section 6, the dealer may, in lieu of the amount of tax payable by him under the provisions of this Act, pay lump sum tax by way of composition, an amount equal to eight per cent. of the total contract value of the works contract, after deducting from such value.

1 This "Explanation was inserted by Mah. Act No. I of 2000, dated 1-1-2000.

2 Sub-section 1A was inserted by The Mah. Act. No. XVII of 1999, dated 30-3-1999 w.e.f. 6-2-1999 (Refer T.Cr. No. 6T of 1999, dated 25-2-1999)

1 Sub section 3 was deleted by Mah. Act No. 16 of 1995 w.e.f. 1-10-1995. Prior to deleted Sub-section (3) stood as under :- "(3) Option once exercised by a dealer shall be in force for the period for which permission is operative and the dealer shall not be entitled to revoke the same before the expiry of that period.

2 Sub-section (4) was substituted w.e.f. 1-5-1998 the Maharashtra Tax Laws (Levy and Amendment) Act, 1998. Maharashtra Act No. XXI of 1998, dated 11th August 1998. s.27(b) (Refer T. Cr. No. 7-T of 1998 dated 5-5-1998). Prior to substituted to its stood as under:- "(4) A dealer to whom permission is granted under this section shall not recover from the person for whom the works contract is or is being executed, any amount in excess of a lump sum amount paid or payable by him by way of composition under this section."

3 These words, brackets. figure and letter were inserted by Mah. Act No. I of 2000, dated 1-1-2000.

4 Sub-section (6) was substituted w.e.f. 1-5-1998 the Maharashtra Tax Laws (Levy and Amendment) Act, 1998. Maharashtra Act No. XXI of 1998, dated 11th August 1998. s.27(c) (Refer T. Cr. No. 7-T of 1998 dated 5-5-1998). Prior to substituted to its stood as under :- "(6) The permission granted under sub-section (1) may be cancelled by the Commissioner, if a dealer has,--(a) applied for cancellation of the permission granted to him; or (b) contravened any rules or conditions subject to which such permission was granted.]

1 Sub-section "(7)" was added and shall be deemed to have been added w.e.f. 1-4-2000 by the Mah. Act No. 28 of 2000 w.e.f. 1.5.2000. s.18 and again the sub-section (7) was substituted and shall be deemed to have been substituted w.e.f. 1st April 2001 by the Mah. Act No. 20 of 2002, dated 4th May 2002 s.28(a). (Refer Tr. Cir. No. 11-T of 2002, dated 4.5.2002) Prior to substituted the "Sub-section (7) read as under :-

"(7) Notwithstanding anything contained in clause (i) of sub-section (1), the amount payable by way of composition in respect of any type of contracts awarded on or after the 1st April 2000, shall be equal to *[four per cent.] of the total contract value.]

2 The Sub-section "(8)" was added by the Mah. Act No. 22 of 2001, dated 26th April 2001 w.e.f. 1.4.2001. s.27(b). (Refer T.C. No. 3-T of 2001, dated 16.4.2001) and again the sub-section (8) was substituted and shall be deemed to have been substituted w.e.f. 1st April 2001 by the Mah. Act No. 20 of 2002, dated 4th May 2002 s.28(b). consistent with the provisions of this Act as appear to it to be substituted the "Sub-section (8) read as under:-"(8) Nothing in this section shall apply to any contract involving transfer of property in ready mix concrete whether as goods or in some other form in the execution of the works contract."*. These words were substituted for the words "three per cent." by the Mah. Act No. 22 of 2001,

dated 26th April 2001 w.e.f. 1.4.2001. s.27(a). (Refer T.C. No. 3-T of 2001, dated 16.4.2001).

1 Section 6B was inserted by Mah. Act No. XVII of 1999 dated 30-3-1999 w.e.f. 1-4-1999 by G.N.F.D. No. STA.1198/CR-43/Taxaction-1,"datgd 21-4-1999 w.e.f. 1-4-1999. (Refer T.Cr. No. 13 of 1999, dated 17-5-1999).

2 Sub-sectkon (1) was substivuted by the Mah. Act No. I of 2000, dated 1-1-2000. Prior to substituted to its stood as under :- "(1) Notwithstanding anything contained in this Act, any employer including the Central Government, the State Government, or an inividual, or a commercial or trading undertaking of the Central Government or of"the State Government any Company rggistered under the Companies Act, 1956, any Local Authority or any person or dealer registered under Bombay Sales Tax Act. 1959 shall deduct tax from, and out of the amounts payable by such employer to a dealer to whom a Works Contract has been awarded involving transfer of property in goods (Whether as goods or in saoe other form), at the rate of two percent. in respect of construction contracts and four percent. in respect of any other contracts from every payment made towards such contracts."

3 These words were substituted for the words "fifvy thousand rupees" by the Mah. Act No. I of 2000, dated 1-1-2000.

4 These "Provisos and Explanation" were added and shall be deemed to have been added w.e.f. 1-4-1999 by the Mah. Act No. I of 2000, dated 1-1-2000

1 These words were added by the Mah. Act No. 28 of 2000 w.e.f. 1.5.2000. s. 19.

2 These words were substituted and shall be deemed to have been substituted w.e.f. 1-4-1999 for the words "from the date of deduction of the amount" by the Mah. Act No. I of 2000, dated 1-1-2000.

3 These words were inserted by the Mah. Act No. I of 2000, dated 1-1-2000.

1 Sub-section (5A) was inserted and shall be deemed to have been inserted w.e.f. 1-4-1999 by the Mah. Act No. I of 2000, dated 1-1-2000.

2 Sub-section (8) was added and shall be deemed to have been added w.e.f. 1-4-1999 by the Mah. Act No. I of 2000, dated 1-1-2000.

1 This Explanation was added by the Mah. Act No. I of 2000, dated 1-1-2000.

7. Joint And Several Liability Of Principal And Agent :-

(1) Notwithstanding anything contained in any agreement to the contrary, where the contractor executes the works contract awarded to him, through sub-contractor directly or otherwise, then the relationship between the contractor and the person who has actually executed the works contracts or part of it as a sub-contractor shall be deemed to be that of the principal and agent.

1[(1A) Where such principal assigns the execution of the works contract to different such agents resulting into the distribution of the turnover of 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 under this Act by virtue of such distribution 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.]

(2) Where such agent executes such works contract on behalf of a principal and each or either of them is liable to pay tax under this Act, then notwithstanding anything contained in this Act, the principal and the agent shall be jointly and severally liable to pay tax in respect of transfer of property in goods involved in the execution of such works contract.

(3) If the principal shows to the satisfaction of the Commissioner that the tax has 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.

(4) 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 the provisions of 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.

(5) No deduction from payment of tax under sub-section (3) or (4) shall be given to the principal or to the agent, unless a certificate containing such particulars as may be prescribed is produced.

Note: Under sub-clause (5) of clause 7, power is taken to the State Government to prescribe the particulars which a certificate should contain, under which deduction from payment of tax under sub-

clause (3) or (4) of the said clause 7 shall be given to the principal or the agent.

1 Sub-section (1A) was added and deemed to have been added by Man. Act No. 24 of 1990, dated 28-8-1990 w.e.f. 1-10-1986.

CHAPTER 3 REGISTRATION

8. Registration :-

(1) No dealer shall, while being liable to pay tax under this Act, execute or continue to execute a works contract, unless he possesses a valid certificate of registration as provided by this Act; Provided that, it shall be lawful for the dealer to execute or continue to execute a works contract if the dealer has applied for registration within the prescribed time.

(2) Every dealer required to possess a certificate of registration shall apply in such manner and to such authority as may be prescribed.

1[(2A) A person or a dealer who intends to carry on the business of buying or selling of the goods, but is not liable to pay the tax under section 3, may, if he so desires, apply for the certificate of registration in the prescribed manner to the prescribed authority]

(3) If the authority, after such inquiry as it deems fit, is satisfied that an application for registration is in order, it shall register the applicant and issue to him a certificate of registration in the prescribed form.

(4) The authority may, after considering any information furnished or otherwise called for or received under any provisions of this Act, amend from time to time, the certificate of registration.

(5) If any person, upon an application made by him, has been registered as a dealer, and thereafter it is found that he ought not to have been so registered under, the provisions of this section, he shall be liable to pay tax on his sales made from the date on which his registration certificate took effect until it is cancelled, notwithstanding that he may not be liable to pay tax under section 3.

1[(5A) Notwithstanding anything contained in this Act, every dealer who is registered under sub-section (2A) shall, so long as his registration is in force, be liable to pay the tax under this Act.]

(6) Where a Registered dealer discontinues, transfers or otherwise disposes of his activity of execution of works contract or the turnover of sales or purchases of Registered dealer has, during any year, not exceeded the limits specified in section 3 and the dealer

applies in the prescribed manner for cancellation of his registration certificate, the prescribed authority shall cancel the registration with effect from such date as it may fix in accordance with the rules.

(7) Where the Commissioner is satisfied that any Registered dealer has discontinued, transferred or otherwise disposed of the activity of execution of works contract and the dealer has failed to apply under sub-section (6) 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 from which the said activity has been discontinued, transferred or otherwise disposed of, as the case may be.

Provided that, the cancellation of certificate of registration on an application of the dealer or otherwise shall not affect the liability of the dealer to pay the tax (including any interest and penalty) due for any period up to the date of cancellation whether such tax (including any interest and penalty) is assessed before the date of cancellation but remains unpaid, or is assessed thereafter.

Note:- This section empowers the State Government to make Rules regarding the manner in which and the authority to whom, every dealer is required to apply for a certificate of registration, the form of certificate of registration and the manner of cancellation of such registration certificate.

1 ----- Sub-section (2A) was inserted by the Mah. Act No. I of 2000, dated 1-1-2000.

1 ----- Sub-section (5A) was added by the Mah. Act No. I of 2000, dated 1-1-2000.

CHAPTER 4 CERTAIN PROVISIONS OF THE BOMBAY SALES TAX ACT APPLICABLE

9. Authorities Under Bombay Sales Act Empowered To Assess, Reassess Etc. Tax Under This Act :-

(1) Subject to the other provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, re-assess, collect and enforce payment of any tax under the Bombay Sales Tax Act shall assess, re-assess, collect and enforce payment of tax, including any interest or penalty payable by a dealer under this Act as if the tax or interest or penalty payable by

such a dealer under this Act is a tax or interest or penalty payable under the Bombay Sales Tax Act and for this purpose they may exercise all or any of the powers they have under the Bombay Sales Tax Act, and the provisions of the Bombay Sales Tax Act, relating to returns, assessment, re-assessment, rectification, collection, forfeiture, registration of the transferee of any dealer liable to pay tax under this Act, imposition of the tax liability of any firm or Hindu undivided family to pay tax in the event of the dissolution of such firm or partition of such family, special mode of recovery of tax, appeals, revisions, references, refunds, fines, penalties, charging or payment of interest, compounding of offences and the treatment of documents furnished by a dealer as confidential, shall mutatis mutandis, apply accordingly.

(2) All the provisions relating to offences 1[charging or payment of interest] and penalties (including provisions relating to penalties in lieu of prosecution for an offence or in addition to the penalties or punishment for an offence) of the Bombay Sales Tax Act shall, mutatis mutandis, apply in relation to the assessment, re-assessment, collection and the enforcement of payment of the tax required to be collected under this Act or in relation to any process connected with such assessment, reassessment, collection or enforcement of payment as if the tax payable under this Act were the tax payable under the Bombay Sales Tax Act.

9A. Interest On Amount Of Refund :-

Where, in pursuance of any order under this Act, in respect of any period of assessment commencing on or after the 1st April 2004, refund of any tax becomes due to a registered dealer, he shall, subject to the rules, if any, be entitled to receive, in addition to the refund, simple interest at the rate of six per cent, per annum for the period commencing on the date next following the last date of period of assessment to which such order relates and ending on the date of such order or for a period of eighteen months, whichever is less. The interest shall be calculated on the amount of refund due to the dealer in respect of the said period after deducting therefrom the amount of penalty 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. 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.

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 filing of the last return for the period of assessment, 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.

9B. Interest On Delayed Refund :-

Where an amount required to be refunded by the Commissioner to any registered dealer by virtue of an order issued under this Act is not so refunded to him within ninety days from the date of the order, the State Government shall, pay such dealer a simple interest at the rate of six per cent. per annum on the said amount from the date immediately following the expiry of the period of ninety days from the date of such order:

Provided that, where the amount becomes refundable by virtue of an order of the Tribunal, 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 by the officer whose order forms the subject of the appeal proceedings before the Tribunal.]

1 These words were inserted and shall always be deemed to have been inserted w.e.f. 1-10-1986 the Maharashtra Tax Laws (Levy and Amendment) Act, 1998. Maharashtra Act No. XXI of 1998, dated 11th August 1998. s.28 (Refer T. Cr. No. 7-T of 1998 dated 5-5-1998).

1 These Sections 9A & 9B were inserted by Mah. Act No. 13 of 2004, dated 29th June 2004 w.e.f. 1st July 2004. s.58. (Refer T. Cr. No. 11T of 2004, dt. 8-7-2004)

CHAPTER 5 MISCELLANEOUS AND RULES

10. Certain Sales Not To Be Liable To Tax :-

Nothing in this Act shall be deemed to impose or authorise the imposition of a tax on any sale of any goods, where such sale takes place-

(a)(i) outside the State, or

(ii) in the course of import of the goods in 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 shall be read and construed accordingly.

Explanation :- For the purposes of this section whether a sale 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 formulated in sections 3, 4 and 5 of the Central Sales Tax Act, 1956.

11. Power To Make Rules :-

(1) The State Government may make rules generally to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may be made to provide for all or any of the matters expressly required or allowed by this Act to be prescribed by rules.

(3) In making any rules the State Government may direct that a breach thereof shall be punishable with fine not exceeding two thousand rupees, and when the offence is a continuing one, with daily fine not exceeding one hundred rupees during the continuance of the offence.

(4) rules made under this section shall be subject to the condition of previous publication :

Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rule to be made under this section.

(5) 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 to making any modification in the rule or both Houses agree that the rule should not be made and notify such decisions 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 or to be done under that rule.

Note: Under this section, the State Government is empowered to make Rules, generally for carrying out the purposes of this Act. Except in special circumstances, such Rules will be made subject to previous publication, that is to say, when the State Government is satisfied that circumstances exist which render it necessary to take immediate action, such previous publication may be dispensed with. The Rules, after they are made, shall be laid before both Houses of the state Legislature.

12. Power To Remove Difficulty :-

If any difficulty arises in giving effect to the provisions of Act, the State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty;

Provided that, no such order shall be made after the expiry of a period of two years from the date of publication of this Act in the Official Gazette.

Note:- This section empowers the State Government to make provisions, not inconsistent with provisions of the Act, by order, to remove any difficulty arising in giving effect to the Act, within a period of two years from the date of publication of this Act in the Official Gazette.

CHAPTER 6 TRANSITIONAL AND SPECIAL PROVISIONS

13. Repeal Of Mah. Xix Of 1985 :-

The Maharashtra Sales Tax on the transfer of property in goods involved in the execution of Works Contracts Act, 1985 (hereinafter referred to as "the repealed Act") shall stand repealed.

14. Non-Levy Of Tax In Respect Of Certain Works Contracts :-

Notwithstanding anything contained in this Act, during the period commencing on the 1st October 1986 and ending on the 17th March 1988, no tax shall be levied and collected under this Act on the turnover of sales in respect of works contracts covered by entry 18 of the Schedule to the repealed Act.

15. Person Not Liable To Pay Tax Under Repealed Act Shall

Not Be Liable To Pay Tax During Specified Period :-

Notwithstanding anything contained in this Act during the period commencing on the 1st October 1986 and ending on the day immediately preceding the date of publication of this Act in the Official Gazette (here in after referred to as the "the said specified period"), any person who was 1[not registered and was also] not liable to pay tax under the repealed Act shall not be liable to pay any tax under the provisions of this Act and accordingly no tax shall be levied and collected from such person.

1 -These words were inserted and deemed always to have been inserted by Mah. 24 of 1990 dated 28.8.1990 w.e.f. 1.10.1986.

16. Refund Of Tax Or Excess Tax Paid Under Repealed Act :-

Where the Commissioner is satisfied that any dealer registered under the repealed Act has paid in Government Treasury any amount by way of tax under the repealed Act, but he is not liable to pay any tax or tax to the extent of the amount so paid for the specified period or any part thereof in accordance with the provisions of this Act, the Commissioner shall, on filing a fresh consolidated return for specified period by such dealer, in the prescribed form, and after assessment, as soon as may be, order refund of the amount of excess amount of tax so paid by him under the repealed Act.

Provided that, if the registered dealer has recovered the amount by way of tax separately from the person to is whom the property in goods is transferred, then no refund in respect of the amount so recovered shall be granted and such amount shall be forfeited to the State Government and upon such forfeiture the provisions of sub-section (6) and (6-A) of section 38 of the Bombay Sales Tax Act shall mutatis mutandis apply as they apply in the case of amount of tax forfeited under that Act.

17. Filing Of Fresh Consolidated Return :-

A dealer registered under the repealed Act shall file a fresh consolidated return for the specified period or any part thereof for which he was holding registration certificate under the repealed Act within the period as may be prescribed, in such manner and containing such particulars as may be prescribed. In particular, the

return shall specify the amount of tax payable, the amount of tax paid under the repealed Act and the balance amount of tax payable by him or the excess payable made, as the case may be. If any balance amount of tax is still payable, it shall be paid before furnishing of such return, and any amount of tax paid in excess, if any, shall be refunded after assessment in the manner laid down in section 16.

Note : Under this section, power is taken to the State Government to make Rules prescribing the period, the manner and other particulars for the purpose of filing a fresh consolidated return for the specified period for which the dealer was holding registration certificate under the repealed Act.

18. Computation Of Period Of Limitation For Assessment :-

Where a dealer registered under the repealed Act files a fresh consolidated return in accordance with the provisions of section 17, then the period of limitation of 3 years for completing the assessment for the specified period or part thereof shall be completed from the end of the financial year in which the prescribed date for filling of such return falls.

19. Order Of Assessment :-

Notwithstanding anything contained in this Act or in the Bombay Sales Tax Act, only one order of assessment shall be made for the specified period or part thereof in respect of the dealer who is or becomes liable to pay tax in accordance with the provisions of this Act for such period.

20. Composition Of Tax For Specified Period :-

The Commissioner may, in such manner and subject to such conditions as may be prescribed, permit any dealer liable to pay tax under this Act to pay, at his option, in lieu of the amount of tax payable by him under the provisions of this Act in respect of the specified period, a lump sum by way of composition at the rate of four per cent of the total value of works contract executed by him : Provided that, the dealer exercising such option before the expiry of the period prescribed for filing the fresh consolidated return shall not be required to file such return.

Note : This clause empowers the State Government to prescribe the manner and the conditions subject to which the Commissioner may

permit any dealer liable to pay tax under this Act, to pay in lump sum the tax, at his option, in lieu of the amount of tax payable under this Act, by way of composition of tax for the specified period.

21. Validity And Effectiveness Of Registration Certificate :-

The registration certificate, whether in force or not, granted under the repealed Act to a dealer who becomes liable to pay tax under the provisions of this Act on any day during the specified period and continues or does not continue to be so liable thereafter shall be deemed to be valid as if such registration certificate is granted under the provisions of this Act and shall remain effective from the date from which he becomes so liable till it was cancelled under the repealed Act, or till the cancellation thereof in accordance with the provisions of this Act, as the case may be.

22. Person Not Liable For Conviction Under Certain Circumstances :-

Nothing contained in this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him under this Act, if such act or omission was not an offence under the repealed Act but for the re-enactment of this Act, nor shall any person in respect of such act or omission subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before the date of publication of this Act in the Official Gazette.

SCHEDULE 1

RATE SCHEDULE

[See section 2(1)(m-1)]

S.No (1)	Description of goods (2)	Rate of tax (3)
1.	Rolling shutters of collapsible gates.	Twenty four paise in the rupee.
2.	Floor, wall or roofing tiles other than earthen roofing tiles and those covered by entry 3 of this Schedule.	Twenty seven paise in the rupee.
3.	All kinds of floor tiles or wall tiles made of marble or granite.	Twenty paise in the rupee.
4.	Marble, granite and articles (other than the articles specified in entry 3), made of marble or granite.	Twenty five paise in the rupee.
5.	(a) Electrical goods of all kinds (other than	Twenty paise in the

	those specified elsewhere in this Schedule), used in the generation, transmission, distribution or in connection with the consumption of electricity such as all kinds of wires and cables, holders, plugs, switches, casings, cappings, reapers, bends junction boxes, meter boards, switch boards, electrical, earthenware and porcelainware.	rupee.
	(b) Generators and transformers and components, parts and accessories of any of them.	Twenty two paise in the rupee.
	(c) All kinds of electric lamp shades, fixtures, fittings, brackets, Chandeliers and other accessories of electrical bulbs whether any of them is sold with or without electrical bulbs.	Twenty two paise in the rupee.
	(d) Machinery operated by electricity or any other power and components, parts and accessories thereof, but excluding machinery and components, parts and accessories thereof specified in any other entry in this Schedule.	Twenty-one paise in the rupee.
	(e) Machine tool.	Twenty one paise in the rupee.
6.	Acrylic and plastic emulsion paints (Acrylic and plastic emulsion colours) and all types of lacquers.	Thirty six paise in the rupee.
7.	All kinds of sanitaryware and fittings thereof.	Thirty five paise in the rupee.
8.	All kinds of pipes used in pipe-lines and Conduits.	Twenty eight paise in the rupee.
9.	(a) All kinds of paints other than those specified in entry 6 of this Schedule including distempers, cement colour or paints, powder paints, whether ready for use or not.	Thirty paise in the rupee.
	(b) Varnishes, french polish, vegetable turpentine, paint removers and stainers of all kinds.	Thirty paise in the rupee.
10.	(a) Domestic and commercial electrical appliances such as boilers, ovens, geysers and components, parts and accessories thereof.	Forty paise in the rupee.
	(b) All kinds of electric fans, air circulators and exhaust fans and components, parts and accessories of any of them.	Thirty-five paise in the rupee.
11.	Plant and machinery	Twenty three paise in the rupee.
12.	Cranes and hoists (including fork-lift trucks and Platform trucks) and components, parts and Accessories thereof.	Thirty four paise in the rupee.
13.	Doors. windows. frames. grills. fitment articles	Twenty eight paise in

	or locking handles.	Twenty-eight paise in the rupee.
14.	Air-conditioners and air coolers and components, parts and accessories thereof,—	
	(a) of capacity up to 1.5 tonnes	Thirty-seven paise in the rupee.
	(b) of capacity over 1.5. tonnes	Forty paise in the rupee.
15.	All kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk-in coolers and components, parts and accessories of any of them, —	
	(a) of capacity up to 165 litres.	Thirty seven paise in the rupee.
	(b) of capacity over 165 litres.	Forty paise in the rupee.
16.	Furniture (other than those specified in entry 17 of this Schedule), fixtures, partitions, including goods used in interior decoration such as furniture, floor covering, that is to say, carpets, carpeting and rugs other than Dari-Satranji, Namdahs, Jute Carpets, coir carpets and carpets made from synthetic materials.	Thirty two paise in the rupee.
	Explanation.- Carpets, carpeting and rugs having the characteristic of floor covering shall be covered by this entry irrespective of whether they are used for floor covering or for any other purpose whatsoever.	
17.	All kinds of metal furniture, furniture made from fibreglass, reinforced plastic or made primarily from any kind of plastic, upholstered furniture and furniture in the manufacture of which laminated sheets are used.	Thirty five paise in the rupee.
18.	Bodies on chassis of motor vehicles including three wheelers.	Twenty seven paise in the rupee.
19.	Railway coaches on under carriages supplied by Railway.	Twenty paise in the rupee.
20.	Ships, barges, ferries, tug-trollers or dredgers.	Twenty paise in the rupee.
21.	All kinds of printed materials.	Thirty paise in the rupee.
22.	(a) Photographic and other cameras and enlargers, lenses, papers, films and plates required for use therewith and components, parts and accessories thereof and photographic prints, whether mounted, framed or otherwise.	Thirty paise in the rupee.
	(b) Raw di-positive films and plates.	Thirty five paise in the rupee.

23.	Aeroplanes of all kinds including Helicopters and components, parts and accessories of any of them.	Twenty eight paise in the rupee."
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SCHEDULE 2

SCHEDULE 1

S.No	Description of goods	Rate of lumpsum by way of composition
(1)	(2)	(3)
1.	Rolling shutters or collapsible gates	Eleven percent
2.	Floor, wall or roofing tiles other than earthen roofing tiles and those covered by entry 3 of this schedule.	Ten percent
3.	All kinds of floor tiles or wall tiles made of marble or granite.	Twelve percent
4.	Marble, granite and articles (other than the articles specified in entry (3) made of marble or granite.)	Thirteen Percent
5.	(a) Electrical goods of all kinds (other than those specified else where in this Schedule) used in the generation, transmission, distribution or in connection with the consumption of electricity such as all kinds of wires and cables, holders, plugs, switches, casings, cappings, reapers, bends junction boxes, meter boards, switch boards, electrical earthenware and porcelain ware.	Ten Percent
	(b) Generators and transformers and components parts and accessories of any of them.	Eleven Percent
	(c) All kinds of electric lamp shades, stands, fixtures, fittings, brackets, chandeliers and other accessories of electrical bulbs whether any of them is sold with or without electrical bulbs.	Eleven Percent.
	(d) Machinery operated by electricity or any other power and com-ponents, parts and accessories thereof, but excluding machinery and components, parts and accessories thereof specified in any other entry in this Schedule.	Eleven percent
	(e) Machine tool.	Eleven percent.
6.	Acrylic and plastic emulsion paints (Acrylic and plastic emulsion colours) and all types of lacquers.	Fifteen percent
7.	All kinds of sanitaryware and fittings thereof.	Twelve Percent
8.	All kinds of pipes used in pipe-lines and Conduits.	Ten Percent

9.	(a) All kinds of paints other than those specified in entry 6 of this Schedule including distempers, cement colour or paints, powder paints, whether ready for use or not.	Ten Percent
	(b) Varnishes, french polish, vege-table turpentine, paint removers and stainers of all kinds.	Eleven Percent
10.	(a) Domestic and commercial electrical appliances such as boilers, ovens, geysers and components, parts and accessories thereof.	Eleven Percent.
	(b) All kinds of electric fans, air circulators and exhaust fans and components, parts and accessories thereof.	Ten percent
11.	Plant and machinery	Eleven percent
12.	Cranes and hoists (including fork-lift trucks and Platform trucks) and components, parts and Accessories thereof.	Eighteen percent
13.	Doors, windows, frames, grills, fitment articles or locking handles.	Thirteen percent
14.	Air-conditioners and air coolers and components, parts and accessories thereof.	Thirteen percent
15.	All kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk-in coolers and components, parts and accessories of any of them,—	Thirteen percent
16.	Furniture (other than those specified in entry 17 of this Schedule), fixtures, partitions, including goods used interior decoration such as furniture, floor covering, that is to say, carpets, carpeting and rugs other than Dari-Satranji, Namdahs, Jute Carpets, coir carpets and carpets made from synthetic materials.	Thirteen Percent
Explanation- Carpets, carpeting and rugs having the characteristic of floor covering shall be covered by this entry irrespective of whether they are used for floor covering or for any other purpose whatsoever.		
17.	All kinds of metal furniture, furniture made from fibre glass, reinforced plastic or made primarily from any kind of plastic, upholstered furniture and furniture in the manufacture of which laminated sheets are used.	Thirteen Percent
18.	Bodies on chasis of motor vehicles including three wheelers.	Eleven Percent
19.	Railway coaches on under carriages supplied by Railway.	Twelve Percent
20.	Ships, barges, ferries, tug trollers or dredgers.	Thirteen Percent
21.	All kinds of printed materials	Thirteen Percent

22.	(a) Photographic and other cameras and enlargers, lenses, papers, films and plates required for use therewith and components parts and accessories thereof and photographic prints, whether mounted, framed or otherwise.	Eighteen Percent.
	(b) Raw di-positive film and plates	Eighteen Percent.
23.	Aeroplanes of all kinds including Helicopters and components, parts and accessories of any of them.	Fifteen Percent.

1 "Schedule" was substituted w.e.f. 1-5-1998 the Maharashtra Tax Laws (Levy and Amendment) Act, 1998. Maharashtra Act No. XXI of 1998; dated 11th August 1998. s.29 (Refer T. Cr. No. 7-T of 1998 dated 5-5-1998).

2 These words were substituted for the word "Floor" by the Mah. Act No. 20 of 2002, dated 4th May, 2002 w.e.f. 1.5.2002 ((Refer Tr. Cir. No. 11-T of 2002, dt 4.5.2002) s.29.

1 This notification was supersession by the G.N.F.D.WCA. 1295/CR-70/Taxation-1, dated 11-10-95.