

**Maharashtra State Tax Professions, Trades, Callings And  
Employments And The Maharashtra Value Added Tax  
(Amendment) Act, 2007**

**06 of 2007**

**[30 March 2007]**

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**Maharashtra State Tax Professions, Trades, Callings And  
Employments And The Maharashtra Value Added Tax  
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PREAMBLE

An Act further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and the Maharashtra Value Added Tax Act, 2002.

WHEREAS it is expedient further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975) and the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), for the purposes hereinafter appearing; it is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

## **CHAPTER 1** PRELIMINARY

### **1. Short title :-**

(1) This Act may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments and the Maharashtra Value Added Tax (Amendment) Act, 2007.

## **CHAPTER 2** AMENDMENTS TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975

### **2. Amendment of section 7 of Mah. XVI of 1975 :-**

In section 7 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975), in sub-section (3), in the first proviso, for the figures, letters and word "1st April 2007" the figures, letters and word "1st April 2008" shall be substituted.

## **CHAPTER 3** AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

### **3. Amendment of section 96 of Mah. IX of 2005 :-**

In section 96 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted, with effect from the 1st April, 2005, namely:-

"(a-i) where all the statements pertaining to any year ending on or before the 31st March 2004 are filed by the licensed trader on or before the 30th September 2004 and an order of assessment under subsection (3) or (4) of section 6 of the Bombay Sales of Motor Spirit Taxation Act, 1958 (Bom. LXVI of 1958) is not made before the 31st March 2007, the Collector may make such order of assessment before the 31st March 2008."