

**Maharashtra Tax Laws (Levy, Amendment And Validation)
Act, 2005**

12 of 2005

[31 March 2005]

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**Maharashtra Tax Laws (Levy, Amendment And Validation)
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An Act further to amend certain tax laws in operation in the State of Maharashtra. 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 Fifty-sixth Year of the Republic of India as follows :-

CHAPTER 1
Preliminary

1. Short Title :-

This Act may be called the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2005.

CHAPTER 2

Amendments To Bombay Sales Tax Act, 1959

2. Amendment Of Section 33 Of Bom. Li Of 1959 :-

In section 33 of the Bombay Sales Tax Act, 1959(Bom. LI of 1959) (hereinafter, referred to as " the Bombay Sales Tax Act"), in sub-section (4-1B), for the figures, letters and word "31st March 2003" the figures, letters and word "31st March 2005" shall be substituted and shall be deemed to have been substituted with effect from the 1st April 1999.

3. Amendment Of Section 57 Of Bom. Li Of 1959 :-

In section 57 of the Bombay Sales Tax Act, in subsection (1A), after the words " by the appropriate forum" the words " and after such decision modify the order, if found necessary" shall be added and shall be deemed to have been added with effect from the 1st April 1994.

CHAPTER 3

Amendment To The Maharashtra Sales Tax On The Transfer of The Right To Use Any Goods For Any Purpose Act, 1985

4. Amendment Of Section 2 Of Mah. Xviii Of 1985 :-

In section 2 of the Maharashtra Sales Tax on the Transfer of the Right to use any Goods for any purpose Act, 1985(Mah. XVIII of 1985), in clause (10), the Explanation shall be deleted and shall be deemed to have been deleted with effect from the 11th May 2002.

CHAPTER 4

Amendment To The Maharashtra Tax on The Entry of Motor Vehicles Into Local Areas Act, 1987

5. Amendment Of Section 2 Of Mah. Xlii Of 1987 :-

In section 2 of the Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987(Mah. XLII of 1987), in sub-section (1), in clause (I), the words " sales tax, " shall be deleted.

CHAPTER 5

6. Validating Provisions And Saving :-

(1) Notwithstanding anything contained in any judgement, decree or order of any Court or Tribunal to the contrary, any assessment, re-assessment, 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, re-assessment, levy or collection under the provisions of the Bombay Sales Tax Act, 1959(Bom. LI of 1959) and the Maharashtra Sales Tax on the Transfer of Right to use any Goods for any purpose Act, 1985(Mah. XVIII of 1985), before the date of commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2005(Mah. XII of 2005) (hereinafter, in this chapter, referred to as " the Amendment Act"), shall be deemed to be valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been duly made, taken or done under the Bombay Sales Tax Act, 1959(Bom. LI of 1959) and the Maharashtra Sales Tax on the Transfer of Right to use any Goods for any purpose Act, 1985(Mah. XVIII of 1985), as amended by the Amendment Act, and accordingly,-

(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, re-assessment, 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 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 Bombay Sales Tax Act, 1959(Bom. LI of 1959) and the Maharashtra Sales Tax on the Transfer of Right to use any Goods for any purpose Act, 1985(Mah. XVIII of 1985), as amended by the Amendment Act, any assessment, re-assessment, levy or collection of tax referred to in sub-section (1), or

(b) from claiming refund of any tax paid by him in excess of the

amount due from him by way of tax under the Bombay Sales Tax Act, 1959(Bom. LI of 1959) and the Maharashtra Sales Tax on the Transfer of Right to use any Goods for any purpose Act, 1985(Mah. XVIII of 1985), as amended by the Amendment Act.

(3) Nothing in the Amendment Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the Bombay Sales Tax Act, 1959(Bom. LI of 1959) and the Maharashtra Sales Tax on the Transfer of Right to use any Goods for any purpose Act, 1985(Mah. XVIII of 1985), but for the amendments made by the Amendment Act ; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before the commencement of the Amendment Act.