
**Maharashtra Value Added Tax (Amendment And Validation)
Act, 2011****6 of 2011****[03 April 2011]****CONTENTS**

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**Maharashtra Value Added Tax (Amendment And Validation)
Act, 2011****6 of 2011****[03 April 2011]**

An Act further to amend the Maharashtra Value Added Tax Act, 2002 WHEREAS the Both House of the State Legislature are not in session; AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed 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 purpose hereinafter appearing; and, therefore, promulgated the Maharashtra Value added Tax (Amendment and Validation) Ordinance 2011 (Mah. Ord. VI of 2011), on the 10th March, 2011; AND WHEREAS its expedient to replace the Ordinance by an Act of the State Legislature it is hereby enacted in the Sixty second Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Maharashtra Value added Tax (Amendment and Validation) Act, 2011.
- (2) It shall be deemed to have come into force on the 10th March, 2011.

2. Amendment Of Section 21 :-

Section 21 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) (hereinafter referred to as "the Principal Act"), shall be deleted and shall be deemed to have been deleted with effect from 1st April, 2005.

3. Amendment Of Section 23 :-

In Section 23 of the Principal Act,-

(a) in sub-section (2), in the second proviso, for the words three years the words "four years" shall be substituted and shall be deemed to have been substituted with effect from 1st April, 2005;

(b) in sub-section (3),-

(i) the words "at any time, within three years from the end of the year containing the said period," shall be deleted and shall be deemed to have been deleted with effect from 1st April, 2005;

(ii) in the proviso, for the words four years the words "five years" shall be substituted and shall be deemed to have been substituted with effect from 1st April, 2005;

(iii) for sub-section (3A), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from 1st April, 2005, namely:-

"(3A) Notwithstanding anything contained in sub-section (2) or sub-section (3), an order of assessment, in respect of any period ending on or before the 31st March, 2008, may be made under the respective provisions within a period of seven years from the end of the year containing the said period.";

(c) in sub-section (4), for the words "at any time within five years from the end of the year in which such period occurs" shall be deleted and shall be deemed to have been deleted with effect from 1st April, 2005;

(d) in sub-section (6),-

(i) the words and figures "section 21 or" shall be deleted and shall be deemed to have been deleted with effect from 1st April, 2005;

(ii) the words "at any time within five years from the end of the year containing the said period" shall be deleted and shall be deemed to have been deleted with effect from 1st April, 2005.

4. Validation And Savings :-

(1) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, 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, review, levy or collection under the provisions of the Maharashtra Value Added Tax Act, 2002 (Mah.IX of 2005.) (hereinafter in this section referred to as "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, 2011 (Mah.VI of 2011.) (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,-

(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, 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 proceeding 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, officers 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 declare 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, review, 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 Value Added Tax Act, as amended by said Act.

3. Nothing in the Value Added Tax Act, as amended by the said Act shall rendered any persons liable to be convicted of any offence in respect of anything done or omitted to be done by him before the commencement of the said Act, if such act or omission was not an offence under the Value Added Tax Act, but for the amendments made by the said Act; nor shall any person in respect of such act, or omission be subject to a penalty have greater than that which could have been imposed on him under the law enforce immediately before the commencement of the said Act.

5. Repeal And Saving :-

(1) The Maharashtra Value Added Tax (Amendment and validation) Ordinance, 2011 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued), under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or as the case may be, issued under the principal Act, as amended by this Act.