

Maharashtra Value Added Tax (Amendment) Act, 2010

7 of 2010

[19 April 2011]

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An Act further to amend the Maharashtra Value Added Tax Act, 2002 WHEREAS both Houses of the StateLegislature were not in session ; AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered 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 hereinafter appearing; and therefore, promulgated the Maharashtra Value Added Tax (Amendment) Ordinance, 2010, on the 18th February 2010 (Mah. Ord. II of 2010 :) AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-first 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) Act, 2010.

(2) It shall be deemed to have been come into force on the 18th February 2010.

2. Amendment Of Section 9 :-

In section 9 of the Maharashtra Value Added Tax Act, 2002,(Mah. IX of 2005.) (hereinafter referred to as " the principal Act"), in sub-

section (I), the proviso shall be deleted.

3. Repeal And Saving :-

(1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2010 (Mah. Ord. II of 2010), is hereby repealed.

(2) Notwithstanding such repeal, any thing 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 issued, as the case may be, under the principal Act, as amended by this Act.