

Maharashtra Value Added Tax (Amendment) Act, 2013

4 OF 2013

[12 April 2013]

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Maharashtra Value Added Tax (Amendment) Act, 2013

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An Act further to amend the Maharashtra Value Added Tax Act, 2002.

WHEREAS both Houses of the State Legislature 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, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Value Added Tax (Amendment) Ordinance, 2013, on the 2nd March 2013 ;

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-fourth 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, 2013.

(2) It shall be deemed to have come into force on the 2nd March 2013.

2. Amendment of section 23 of Mah. IX of 2005 :-

In section 23 of the Maharashtra Value Added Tax Act, 2002

(hereinafter referred to as " the principal Act "),-

(a) in sub-section (2), after the second proviso, the following proviso shall be added, namely :-

" Provided also that, in respect of the period commencing on or after the 1st April 2008 and ending on or before the 31st March 2009, an order of assessment under this sub-section may be made on or before the 30th June 2013." ;

(b) in sub-section (3A), the following proviso shall be added, namely :-

" Provided that, in respect of the period commencing on or after the 1st April 2005 and ending on or before the 31st March 2006, an order of assessment under the respective provisions may be made on or before the 30th June 2013.".

3. Repeal of Mah. Ord. V of 2013 and saving :-

(1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2013, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of 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 corresponding provisions of the principal Act, as amended by this Act.