

Maharashtra Value Added Tax (Amendment) Rules, 2010**[05 February 2010]**

CONTENTS

1. Section 1
2. Section 2

Maharashtra Value Added Tax (Amendment) Rules, 2010**[05 February 2010]**

Whereas the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action further to amend the Maharashtra Value Added Tax Rules, 2005 and to dispense with the condition of previous publication thereof under the proviso to sub- section (4) of section 83 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) (hereinafter referred to as "the said Act"). Now, therefore, in exercise of the powers conferred by sub-section (1) and (2) read with the proviso to sub- section (4) of section 83 of the said Act, and all other powers enabling it in this behalf, the Government of Maharashtra is, hereby, pleased to make the following rules further to amend the Maharashtra Value Added Tax Rules, 2005, namely:-

1. Section 1 :-

These rules may be called the Maharashtra Value Added Tax (Amendment) Rules, 2010.

2. Section 2 :-

After rule 45 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as "the principal Rules"), the following shall be inserted, namely:

"45 A. Electronic Payment and refund: Notwithstanding anything contained in any rule, the State Government may, from time to time, by notification in the Official Gazette, specify the period starting on or after the dates mentioned therein, the class or classes of dealers:

(a) who shall pay tax, interest, penalty or any amount due and payable by or under the Act electronically, in Chalan MTR- 6 appended to this rule, in the Public Sector Banks; and
(b) to whom the remittance of refund due under the Act shall be made through the Electronic System or such other system for the said purpose."

CHALAN

FORM NUMBER MTR- 6

(See Rule 17,18,45 and 45A)

ACCOUNT HEAD

GRN										Form - ID			
Department					Department of Sales Tax					Date:			
Type of Payment					MVAT ACT, 2002					Payee Details			
Location										Dept. ID Dealers TIN			
Period													
From					To					Full Name of the Dealer			
Account Head Details					Code					Amount in Rs.		Remarks if any:	
Amount of Tax					1								
Amount of TDS					2								
Interest Amount					3								
Penalty Amount					4								
Composition Money					5								
Fine					6								
Fees					7								
Advance Payment					8								
Amount Forfeited					9								
Deposit					10							Amount in Words:	
Total													
Payment Details										For use in Receiving Bank			
Name of Bank										Bank CIN No.			
Name of Branch										Date			
										Time			
										Scroll No.			
										Signature of Person who has made payment			

By the order and in the name of the Governor of Maharashtra.
Chitra Kulkarni,
Officer on Special Duty to Government.

