



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ६, अंक २३(३)]

गुरुवार, जून २६, २०१४/आषाढ ५, शके १९३६

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असाधारण क्रमांक ७९

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014 (Mah. Act No. XXVII of 2014), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,
Principal Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXVII OF 2014.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 26th June 2014).

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 Sixty-fifth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY.

1. (1) This Act may be called the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2014. Short title and commencement.

(१)

(2) Sections 2, 7, 9 and 15 shall come into force with effect from the 1st July 2014 and remaining sections shall come into force on the date of publication of this Act in the *Official Gazette*.

CHAPTER II

A MENDMENTS TO THE MAHARASHTRA STAMP ACT.

- Amendment of SCHEDULE I of LX of 1958.
2. In SCHEDULE I appended to the Maharashtra Stamp Act, in article 6,—
- (1) in clause (1), in sub-clause (b), in column (2), for the words and figures "Two rupees for every rupees 1,000 or part thereof for the amount secured by such deed." the words and figures "Two rupees for every rupees 1000 or part thereof, for the amount secured by such deed, subject to the maximum of ten lakh rupees." shall be substituted;
- (2) in clause (2), in sub-clause (b), in column (2), for the words and figures "Two rupees for every rupees 1,000 or part thereof for the amount secured by such deed." the words and figures "Two rupees for every rupees 1000 or part thereof, for the amount secured by such deed subject to the maximum of ten lakh rupees." shall be substituted.

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA PURCHASE TAX ON SUGARCANE ACT, 1962.

- Insertion of section 12AA in Mah. IX of 1962.
3. After section 12A of the Maharashtra Purchase Tax on Sugarcane Act, 1962 (hereinafter, in this Chapter, referred to as "the Purchase Tax on Sugarcane Act"), the following section shall be inserted, namely :—
- "12AA. Subject to the provisions of this Act and the rules made thereunder, the provisions of the Maharashtra Value Added Tax Act, 2002 and the rules made thereunder so far as they relate to the recovery of tax as arrears of land revenue, shall *mutatis mutandis* apply for the purposes of recovery of tax under this Act. The authorities appointed under this Act shall have and exercise all the powers and perform all the duties of the equivalent authorities appointed under the Maharashtra Value Added Tax Act, 2002."
- Special powers of authorities under Act for recovery of tax as arrears of land revenue.
- Mah. IX of 2005.
- Mah. IX of 2005.
- Amendment of section 12B in Mah. IX of 1962.
4. In section 12B of the Purchase Tax on Sugarcane Act, after clause (d), the following clause shall be added, namely :—
- "(e) for the purpose of assisting the sugar factories in the State, to give the fair and remunerative price to the farmers for the year 2013-14."

CHAPTER IV

AMENDMENTS TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

- Amendment of section 6 of Mah. XVI of 1975.
5. In section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter, in this Chapter, referred to as "the Profession Tax Act"), to sub-section (3), the following proviso shall be added, namely :—
- "Provided that, if the State Government is satisfied that it is necessary so to do in the public interest, it may, from time to time, by notification published in the *Official Gazette*, exempt the whole or any
- Mah. XVI of 1975.