२ महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब. नोव्हेंबर २१, २०१२/कार्तिक ३०, शके १९३४

## FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032, dated the 21st November 2012

## NOTIFICATION

Maharashtra Value Added Tax Act, 2002.

No. VAT. 1512/ CR-139/Taxation-1.—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);

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) read with the proviso to sub-section (4) of section 83 of the said Act, and of all other powers enabling it in this behalf, the Government of Maharashtra hereby, makes the following rules further to amend the Maharashtra Value Added Tax Rules, 2005, namely:—

- These rules may be called the Maharashtra Value Added Tax (Fifth Amendment) Rules, 2012.
- In rule 66 of the Maharashtra Value Added Tax Rules, 2005, for the words "within eight months" the words "within nine months and fifteen days" shall be substituted.

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

G. B. INDURKAR, Deputy Secretary to Government.

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