

FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 21 st May 2013.

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT 1513/ CR 61/ 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) (hereinafter referred to as “the said Act”);

Now, therefore, in exercise of the powers conferred by sub-sections (1), (2) and (3) 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:-

1. (1) These rules may be called the Maharashtra Value Added Tax (Second Amendment) Rules, 2013.
(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st May 2013.
2. In rule 17 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as “the principal Rules”), in sub-rule (4),—
 - (1) in clause (a), in the second proviso, for the words “within ninety days from the end of that financial year” the words “on or before the 30th June of the succeeding year” shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2012;
 - (2) in clause (d), in the first proviso, for the words “within ninety days from the end of that financial year” the words “on or before the 30th June of the succeeding year” shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2012.
3. In rule 24 of the principal Rules, sub-rule (1) shall be deleted.

4. In rule 40 of the principal Rules, in sub-rule (1),—
 - (1) in clause (a), for the figures “210” the alphabets and figure “MTR-6” shall be substituted;
 - (2) in clause (d), for the portion beginning with the figures and words “405 with the Joint Commissioner” and ending with the words “employer is situated” the figures and words “424 in an electronic form” shall be substituted.
5. In rule 45 A of the principal Rules, in chalan Form Number MTR -6, in the heading, after the figures, “18,” the figures “40,” shall be inserted.
6. In rule 54 of the principal Rules,- in clause (a),—
 - (1) the words and brackets “unless the claimant dealer is engaged in the business of transferring the right to use (whether or not for a specified period) for any purpose, in respect of the said vehicles” shall be deleted;
 - (2) the words “and goods vehicles” shall be deleted ;
7. In rule 61 of the principal Rules,—
 - (1) after the words “notified as a Government Treasury” the words “or any Private Sector Bank or any Foreign Bank notified by State Government in Official Gazette” shall be inserted;
 - (2) in the proviso, after the words “for the purpose of these rules” the words “or any Private Sector Bank or any Foreign Bank notified by State Government in *Official Gazette.*” shall be inserted.
8. In rule 87 of the principal Rules,—
 - (1) in sub-rule (1), in clause (d), after the words “by sending a scanned copy” the words “or electronically generated and digitally signed copy” shall be inserted;
 - (2) after sub-rule (3), the following sub-rule shall be added, namely : —
 - “(4) Notwithstanding anything contained in this rule, where an order, notice or any communication is made electronically and addressed to the dealer by e-mail which is provided to the department by the dealer, then such order, notice or communication, shall be deemed to have been served on the addressee. For the purpose of this sub-rule, the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000) shall be applicable.”.

9. For FORM 303, appended to the principal Rules, the following FORM shall be substituted namely :

"FORM 303

FORM 303 (Sec rule 23)													
Order of Assessment of tax under MVAT Act, 2002													
MVAT RC No. (FIN)	2	7								V	Holding CSY RC Please tick	Yes/No	Assessment Year
Name of the Dealer										Pin code			
Address (BLOCK/FLAT)						Name of Premise (Building/Village)							
STREET/ROAD						Area/Locality							
CITY						District							
Assessment Period			Notice in Form			Notice served on			Under Section		Accounting Method		
From			To										
4. Books of accounts produced													
PART-I 1. Computation of net turnover of sales liable to tax													
Particulars			As per Returns (Rs)				As determined (Rs)						
Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of branch/consignment transfers, job work charges, etc.													
Deduct													
1	Value of Goods Returned (inclusive of sales tax) including reduction of sales price on account of rate difference and discount												
2	Net Tax amount (Tax included in sales shown in gross turnover above less Tax included in 1 above)												
3	Sales tax (1) including central sales tax and value of branch/consignment transfers outside the State												
4	Value of branch/consignment transfers within the State on which tax is paid by agent												
5	Deductions under section 6 and/or 6A of "Earlier Act" or section 96 (1) (e)												
6	Sales of tax-free goods (2)												
7	Sales of taxable goods fully exempted (3)												
8	Labour or Job work charges												
9	Sales of taxable goods fully exempted (4)												
10	Sales of taxable goods fully exempted (5) (other than sales under section 8(1) & (4))												
11	Amount paid by way of price for sub-contract												
12	Other reductions / deductions												
13	Balance: Net Turnover of Sales liable to tax												
2. Computation of tax payable under the MVAT Act													
Sr No.	Rate of tax	Turnover of sales liable to tax (Rs)		As per Returns (Rs)		As determined (Rs)		Turnover of sales liable to tax (Rs)		Tax Amount (Rs)			
1	12.50%												
2	8.00%												
3	5.00%												
4	4.00%												
5	1.00%												
6													
7													
8													
9													
10													
11													
12													
13	Total												
PART-II.1 Computation of Turnover of purchases eligible for set-off													
Particulars			As per Returns (Rs)				As determined (Rs)						
Total turnover of purchases including taxes, value of branch/consignment transfers received and job work charges													
Deduct													
1	Value of Goods Returned (inclusive of sales tax) including reduction of sales price on account of rate difference and discount												
2	Imports (High seas purchases)												
3	Imports (Direct imports)												
4	Inter-State purchases												
5	Purchases of taxable goods (either local or interstate) against certificate in Form 1												
6	Inter-State branch/consignment transfers received												
7	Within the State branch/consignment transfers received as agent												
8	Labour or Job work charges												
9	Within the State purchases of taxable goods from un-registered dealers												
10	Within the State purchases of taxable goods from registered dealers not eligible for set-off												
11	Within the State purchases of taxable goods fully exempted from tax (6) other than purchases under section 8(1)												
12	Purchase of taxable goods fully exempted (7)												
13	Within the State purchases of tax-free goods (5)												
14	Other allowable deductions / reductions												
15	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off												

PART-II.2 Tax Rate wise breakup of within state purchase from registered dealers eligible for set-off					
Sr No	Rate of tax	As per Return/s (Rs)		As determined (Rs)	
		Net Turnover of purchases (Rs)	Tax Amount (Rs)	Net Turnover of purchases (Rs)	Tax Amount (Rs)
1	12.50%				
2	8.00%				
3	5.00%				
4	4.00%				
5	1.00%				
6					
7					
8					
9					
10					
11					
12					
13	Total				
PART-III. Computation of Purchase Tax payable on the purchases effected during this period or previous periods					
	Rate of tax	Turnover of Purchases liable to tax (Rs.)		Tax Amount (Rs)	
a)					
b)					
c)					
d)					
e)					
	Total				
PART-IV Computation of availability of credit and payment of sales tax					
Particulars		As per Return/s (Rs)		As determined (Rs)	
A. Total credit available					
1	Set off admissible				
2	Amount paid along with returns				
3	Advance payment or payments otherwise than returns				
4	Refund adjustment order No				
5	TDS under WCT				
6	Tax Paid Total				
	Total credit available				
B. Tax payable / Refund admissible					
1	Sales Tax payable				
2	Add Purchase Tax payable as per Part III				
3	Total Tax Payable				
4	Less: Aggregate of credit available				
5	Less: Sales Tax deferred / exempted				
6	Balance:- Sales Tax payable				
7	Excess credit, if any				
	Deduct				
i)	Adjustment towards CST payable				
ii)	Adjustment towards ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002				
iii)	Adjustment towards ET payable under the Maharashtra Tax on the Entry of Motor Vehicles into Local Areas Act, 1987				
8A)	Balance amount payable				
8B)	Balance amount refundable				
	Add /Deduct :				
9	Interest				
10	Penalty				
11	Amount forfeited being sum collected in contravention of section 60				
12	Total Amount payable (excluding deferred tax)				
13	Refund admissible				
14	Refund already granted				
15	Balance refund admissible				
16	Add: Interest under section 52, if any				
17	Net balance dues, if any				
18	Net refund, if any				

