

**FINANCE DEPARTMENT**

Madam Cama Road, Hutatma Rajguru Chowk,  
Mantralaya, Mumbai 400 032, dated the 22nd April 2016

*NOTIFICATION*

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT.1516/CR-52/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), (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 (2nd Amendment) Rules, 2016.

(2) They shall come into force with effect from the 1st April 2016.

2. In rule 2 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as “the principal Rules”), in sub-rule (1), after clause (o), the following clause shall be added, namely :—

“(p) “website” means the website of the Department of Sales Tax i.e. *www.mahavat.gov.in.*”.

3. In rule 8 of the principal Rules,—

(1) in sub-rule (1), for the words and figures, “made in Form 101 to the registering authority,” the words and figures “submitted in Form 101 along with Form 105 wherever necessary as required by section 19, electronically on the website,-” shall be substituted ;

(2) in sub-rule (3), for the words, “submit it to the registering authority within whose jurisdiction the principal place of business is situated: “the words, “submit it electronically on the website.”, shall be substituted ;

(3) in sub-rule (4),—

(i) for the words, “signed and verified” the words “signed, verified and submitted electronically on the website” shall be substituted ;

(4) in sub-rule (5), after the words “to the registering authority”, the words “electronically on website” shall be inserted ;

(5) in sub-rule (7), for the words “furnish with the application a copy of his recent photograph in passport size”, the words “submit along with the application, a copy of his recent photograph in passport size electronically on website.” shall be substituted ;

(6) sub-rule (8) and sub-rule (11) shall be deleted ;

(7) in sub-rule (12),—

(a) the words “and shall submit the proof of the same to the registering authority at the time of making such application”, shall be deleted;

(b) for the proviso, the following proviso shall be substituted namely :—

“Provided that the persons, bodies and entities specified in paragraphs (i), (ii), (iii), (iv) and (v) of the Explanation to clause (8) of section 2 shall have Tax Deduction Account Number (TAN) under the Income Tax Act ,1961.”.

4. In rule 16 of the principal Rules,—

(1) in sub-rule (1), for the portion beginning with the words “made in Form 105” and ending with the words, “ to the registering authority” the words and figure “submitted in Form 105 electronically on website along with Form 101” shall be substituted ;

(2) in sub-rule (2),—

(a) for the word “sent” the words “ submitted electronically on website” shall be substituted ;

(b) after the words “or managers” the words “ or, as the case may be, an authorised person” shall be inserted.

5. In rule 17 of principal Rules, —

(1) in sub rule (1),—

(a) for the portion beginning with the words , “The Forms of returns” and ending with the words, “executive bond variety.” the following shall be substituted namely :—

“The Forms of returns shall be made available on the website in the electronic form.”;

(b) for Explanation II, the following Explanation shall be substituted namely:-  
“Explanation II :-For the purposes of this sub-rule, in the case of a dealer who is holding Certificate of Entitlement under any Package Scheme of Incentives except the Power Generation Promotion Policy, 1998, if he is otherwise liable to file return in Form 231,he shall, in addition to the return in Form 234 file the return in Form 231”;

(2) for sub-rule(2), the following sub-rule shall be substituted, namely :—

“(2) Every registered dealer, subject to the provisions of this rule, for the period starting on or after 1<sup>st</sup> April 2016 shall submit the return electronically as per the procedure made available on the website.”;

(3) in sub-rule (4), Explanation IV shall be deleted;

(4) after sub-rule (4), the following sub rule shall be inserted, namely :—

“(4A) Subject to the provisions of rule 18 and other provisions of this rule except sub-rule (4), for the period starting on or after 1st April 2016,

(a) every registered dealer –

(i) whose tax liability during the previous year had exceeded rupees ten lakhs or,

(ii) whose entitlement for refund during the previous year had exceeded rupees one crore,

shall file a monthly return within twentyone days from the end of the month to which the return relates ;

(b) any other registered dealer shall file a quarterly return within twentyone days from the end of the quarter to which the return relates ;

Provided that, the dealer covered under sub-clause (i), (ii) of clause (a) or, as the case may be clause(b),–

(i) not being the dealer who has opted wholly for the Composition Scheme provided under sub-section (1) and (2) of section 42 of the Act, and

(ii) who is not required to file an Audit Report as provided under section 61, shall, file the last monthly or, as the case may be, quarterly return on or before 21st April of the year succeeding the year to which such return relates, alongwith other details for entire year in Annexures appended to Form 704.

(c) The provisions of clause (e) of sub-rule (4) and Explanation I and II, of rule 17, shall *mutatis mutandis* apply to this sub-rule.”.

6. In rule 17A of principal Rules, after sub-rule (1), the following sub-rule shall be inserted, namely :—

“(1A)Whenever any application, declaration, annexure, appeal, memorandum, report of audit, return or any other document required under the Act is submitted electronically on the website, then such application, declaration, annexure, appeal, memorandum, report of audit, return or any other document shall be deemed to have been submitted to the registering authority having jurisdiction over the place of business or, as the case may be, over the principal place of business of the dealer, unless expressly provided for submission to the particular authority.”.

7. In rule 18 of principal Rules,–

(1) after sub rule (1), the following sub rule shall be inserted, namely :—

“(1A) Where a dealer who obtains registration under this Act on or after 1st April, 2016, and, –

(a) has not applied for the registration within the prescribed period, then for such unregistered period, the first return to be furnished by him shall be for the period from the date of first transaction of sales ,or, as the case may be, purchases to the end of the month in which such date occurs. Thereafter, he shall continue to file monthly returns till the month immediately before the month containing the date of effect of registration. The last return for such unregistered period shall be filed from the 1<sup>st</sup> day of the month containing the date of effect of registration to the date immediately before the date of effect of registration. Thereafter the first return for the registered period to be furnished by him shall be for the period from the date of effect of registration to the end of the month containing the said date of effect of registration and he shall continue to file monthly returns in respect of periods ending on or before the end of the year containing the said date of effect of registration.

(b) has applied for registration within the period specified in rule 8, then the first return to be furnished by him shall be for the period from the date of first transaction of sales ,or, as the case may be, purchases to the end of the month in which such date occurs. Thereafter, he shall continue to file monthly returns in respect of periods ending on or before the end of the year containing the said date of effect of registration.”;

(2) in sub-rule (2), after the words, bracket and figure, “in sub-rule (4)” the words, bracket, figure and alphabet, “or as the case may be, in sub-rule (4A)”, shall be inserted ;

(3) after sub-rule (2), the following sub-rule shall be inserted, namely :-

“(2A)Where the registration is cancelled with effect from 1st April 2016 or thereafter, then such dealer shall file other details for entire year or, as the case may be for the part of the year in the Annexures appended to Form 704 alongwith the last monthly or, as the case may be, quarterly return”;

(4) after sub-rule (3) the following sub-rule shall be added namely :-

“(3A) (a) A dealer to whom a Certificate of Entitlement (excluding the Certificate of Entitlement granted under the Power Generation Promotion Policy, 1998) has been granted for the purpose of availing of incentives by way of exemption from payment of tax, shall for the periods starting on or after 1st April 2016, file, —

(i) a return in a Form prescribed in rule 17 for the period beginning with the first day of the month or, as the case may be, first day of the quarter and ending with the date immediately preceding the date of effect of the said certificate,

(ii) thereafter he shall file monthly returns in Form 234 and accordingly the first return after obtaining the Certificate of Entitlement shall be filed from the date of effect of the said certificate to the end of the month.

Provided that, if the dealer has executed any works contract or has transferred the right to use any goods for any purpose or has part of the business under composition, then he shall notwithstanding anything contained in sub-rule (4A) of rule 17 also file a monthly return in Form 233 in respect of such activities in addition to the return in Form 234.

(iii) The last return shall be for the period beginning with the first date of the month and ending with the date on which the said certificate ceases to be valid.

(iv) The next immediate return shall be for the period commencing on the date immediately succeeding the date on which the said certificate ceases to be valid to the end of the month.

(v) For the balance period of the year, if any, he shall file monthly returns.

(vi) The periodicity of the returns for the immediately succeeding year shall be decided in accordance with rule 17 and for this purpose the provisions contained in sub-rule (4A) of rule 17 shall apply to such dealer as if the expression “tax liability” of the dealer included the cumulative quantum of benefits availed by the dealer.

(b) The provisions of clause (a) shall *mutatis mutandis* apply to a dealer to whom a Certificate of Entitlement by way of deferment of payment of tax has been granted.”.

**8.** In rule 41 of principal Rules, in the proviso to sub-rule (1), after the words, bracket and figure “sub-rule (4)” the words, bracket, figure and letter “or, as the case may be, sub-rule (4A)” shall be inserted.

**9.** In rule 45 of principal Rules, in sub-rule (4), after the words and figures, “specified in rule 17.” the words and figures, “For the periods starting on or after 1st April 2016, the dealer may get copy of the acknowledgement of the payment electronically.”, shall be added.

**10.** For the Form 102 appended to the principal Rules, the following Form shall be substituted, namely :-

**“FORM - 102***(See rule 9)***Certificate of Registration Under section 16 of****The Maharashtra Value Added Tax Act, 2002**

Tax payer Identification Number

(TIN)

This is to certify that,

engaged in business, whose details are given below is registered as dealer under section 16 of The Maharashtra Value Added Tax Act, 2002.

- (1) Name of the Business/Proprietor :-
- (2) Trade/Brand Name (s) :-
- (3) Address of the principal place of business :-
- (4) Constitution :-
- (5) Nature of business :-
- (6) Address of the additional place of business :-
- (7) Effective date of the Certificate :-

Place :

Desk ID

Date :

Seal of the  
Registration  
AuthoritySignature of Registration Authority  
Designation

Annexure :- (Additional POB 2/3/4/5/6.....).”.

By order and in the name of Governor of Maharashtra,

**R. D. BHAGAT,**  
Deputy Secretary to Government.