

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st July 2020

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT-1520 /CR. 64 /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:—

1. These rules may be called the Maharashtra Value Added Tax (First Amendment) Rules, 2020.
2. In rule 60A of the Maharashtra Value Added Tax Rules, 2005, in sub-rule (4), for the figures, letters and word "31st March 2019" the figures, letters and word "31st March 2021" shall be substituted.

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

J.V. DIPTE,
Deputy Secretary to Government.