

VAT NOTIFICATION dated 16.09.2016 wef 17.09.2016

Maharashtra Notification Amends Schedule C, D, & E Enhance tax rate to 6% and 13.5% w.e.f. 17-9-2016

Notification No. VAT. 1516/CR-123/Taxation-1- Dated 16th September, 2016

In exercise of the powers conferred by sub-section (1) of section 9 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby, with effect from the 17th September 2016 amends Schedule 'C', 'D' and 'E' appended to the said Act, as follows, namely :-

In the Maharashtra Value Added Tax Act, 2002,-

I. In Schedule C,—

(1) in the heading, for the figures and sign " 5.5% ", the figure and sign " 6% ", shall be substituted ;

(2) in column (3),—

(i) against entries at serial numbers 1, 2, 3 and 3A for the figures and sign " 5.5% ", wherever it occurs, the figure and sign " 6% ", shall be substituted ;

(ii) against sub-entry (b) of entry at serial number 4, for the figures and sign " 5.5% ", the figure and sign " 6% ", shall be substituted ;

(iii) against entries at serial numbers 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 17A, 18, 19, 21, 23 and 24 for the figures and sign " 5.5% ", wherever it occurs, the figure and sign " 6% ", shall be substituted ;

(iv) against sub-entry (b) of entry at serial number 25, for the figures and sign " 5.5% ", the figure and sign " 6% ", shall be substituted ;

(v) against entries at serial numbers 26, 28, 29, 29A, 30, 31, 31A, 32, 33, 34, 35, 36, 37, 38, 39, 41, 43, 44, 46, 47, 50, 53, 53A, 54, 55B, 56, 59, 61, 62, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 75A, 76, 77, 79, 79A, 80, 81, 82, 82A, 82B, 83, 83A, 84, 85, 85A, 87, 88, 89, 90, 91, 92, 93, 94, 96, 97, 98, 99 and 100, for the figures and sign " 5.5% ", wherever it occurs, the figure and sign " 6% ", shall be substituted ;

(vi) against sub-entry (b) of entry at serial number 101, for the figures and sign " 5.5% ", the figure and sign " 6% ", shall be substituted;

(vii) against entries at serial numbers 103, 104, 105, 107, 108, 108A, 110, 111, 112, 113, 114, 115 and 116, for the figures and sign " 5.5% ", wherever it occurs, the figure and sign " 6% ", shall be substituted.

II. In Schedule ' D ', in entry 10,-

(a) in sub-entry (a), against clauses (i) and (ii), in column (3), for the figures, signs and words " 26% + Four rupees fifty paise per litre", the figures, signs and words " 26% + Six rupees per litre ", shall be substituted;

(b) in sub-entry (b), in column (3), for the figures, signs and words, " 25%+ Four rupees fifty paise per litre " the figures, signs and words " 25% + Six rupees per litre ", shall be substituted.

III. In Schedule 'E',-

(a) in the heading, for the figures and sign, " 12.5% ", the figures and sign " 13.5% ", shall be substituted;

(b) in entry 1, in column (3), for the figures and sign " 12.5% ", the figures and sign " 13.5% ", shall be substituted.

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

R.D.BHAGAT,

Deputy Secretary to Government.