

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 5th February 2010

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT. 1510/CR 6/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) 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 is, hereby, pleased to make 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 (Amendment) Rules, 2010.
2. After rule 45 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as “the principal Rules”), the following shall be inserted, namely :—

“45A. *Electronic Payment and refund.*—Notwithstanding anything contained in any rule, the State Government may, from time to time, by notification in the *Official Gazette*, specify the period starting on or after the dates mentioned therein, the class or classes of dealers,—

(a) who shall pay tax, interest, penalty or any amount due and payable by or under the Act electronically, in Chalan MTR-6 appended to this rule, in the Public Sector Banks; and

(b) to whom the remittance of refund due under the Act shall be made through the Electronic System or such other system for the said purpose.”

"CHALAN
FORM NUMBER MTR -6
(See Rule 17, 18, 45 and 45A)
ACCOUNT HEAD

GRN			Form-ID	
Department	Department of Sales Tax		Date:-	
Type of Payment	MVAT ACT, 2002		Payee Details	
Location			Dept. ID	
			Dealers TIN	
Period			Full Name of the Dealer	
FROM		TO		
Account Details	Head	Code	Amount in Rs,	Remarks if any:
Amount of Tax		1		
Amount of TDS		2		
Interest Amount		3		
Penalty Amount		4		
Composition Money		5		
Fine		6		
Fees		7		
Advance Payment		8		
Amount Forfeited		9		
Deposit		10		Amount in Words :
Total				
Payment Details			For use in Receiving Bank	
Name of Bank			Bank CIN No.	
Name of Branch			Date	
			Time	
			Scroll No.	
			Signature of Person who has made payment"	

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

CHITRA KULKARNI,
Officer on Special Duty to Government.