

FINANCE DEPARTMENT
Mantralaya, Mumbai 400 032, dated the 19th April, 2007.

NOTIFICATION

THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT-1505/CR-192/Taxation -1.— In exercise of the powers conferred by sub-section (5) of section 8 of the Maharashtra Value Added Tax Act, 2002 (Mah IX of 2005), and in supersession of the Government notification, Finance Department, No.VAT-1505/CR-192/Taxation-1 dated the 30th December 2006, the Government of Maharashtra hereby with effect from 1st May 2007 exempts, the class or classes of sales, specified in column (2) of the schedule appended hereto, from payment of tax in excess of four percent subject to the conditions and restrictions, if any, specified in column (3) of the said schedule.

Schedule

| <i>Sr. No.</i> | <i>Class or Classes of Sales</i> | <i>Conditions</i> |
|--------------------|--|--|
| (1) | (2) | (3) |
| 1) | Sales by a registered dealer excluding the sale of motor spirits covered by entry No. 5 to 10 of Schedule-D appended to the Act. a) to a registered dealer being a electric power generating company as defined in the Electricity Act, 2003, or b) to a registered dealer holding a licence for transmission of electricity under the Electricity Act, 2003, or c) to a registered dealer holding a licence for distribution of electricity under the Electricity Act, 2003. | (i) The goods purchased shall be used in the generation, transmission or distribution of electricity. (ii) The authorized officer of the organisation referred to in column (2) shall, by the end of April, furnish to the Commissioner, a Statement of account of purchases effected in the immediate preceding financial year, in the proforma appended to this notification. (iii) The purchasing Organisations referred to in column (2) shall be certified by the Commissioner on application and the said certificate shall be liable for cancellation on breach of any of the conditions. |
| 2) | Sales by a registered dealer, to the Mahanagar Telephone Nigam Limited or Bharat Sanchar Nigam Limited, or any other telephone service | (i) The goods purchased shall be used by the purchaser in the generation, transmission, distribution or reception of |



provider holding a licence granted under the Indian Telegraph Act, 1885 (13 of 1885) or Indian Wireless Telegraphy Act, 1933 (17 of 1933) to establish, maintain and operate telephone services upto the subscriber's terminal connection, except the motor spirits covered by entry Nos. 5 to 10 of Schedule-D appended to the Act.

- (ii) telecommunication signals The authorized officer of the organisation referred to in column (2) shall, by the end of April, furnish to the Commissioner, a Statement of accounts of purchases effected in the immediate preceding financial year, in the proforma appended to this notification.
- (iii) The purchasing organisations referred to in column (2) shall be certified by the Commissioner on application and the said certificate shall be liable for cancellation on breach of any of the conditions.

PROFORMA

Statement of Account of Purchases in Financial Year.....

| Sr. No. | <i>Name and address of the supplier</i> | <i>TIN of the supplier</i> | <i>Total Gross Value of goods purchased in the year (Rs.)</i> |
|---------|---|----------------------------|---|
| (1) | (2) | (3) | (4) |
| | | | |

Certificate

The purchases effected by the organization, of which I am authorized signatory, are indicated in the statement given above. The information given therein is from the books of accounts maintained by the organization for the Financial Year _____. The above information is correct and complete and it also tallies with the books of accounts of the said organization.

Place : _____ Signature : _____
 Dated : _____ Name and Designation _____
 Organization _____

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

SHASHANK MATHANE
 Officer on Special Duty to Government.

