



सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

LAW AND JUDICIARY DEPARTMENT

MAHARASHTRA ACT No. IX OF 1962

**THE MAHARASHTRA PURCHASE TAX
ON SUGARCANE ACT, 1962**

(As modified upto the 2012)



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THE MAHARASHTRA PURCHASE TAX ON SUGARCANE ACT, 1962

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MAHARASHTRA ACT No. IX OF 1962¹

[THE MAHARASHTRA PURCHASE TAX ON SUGARCANE ACT, 1962]

[18th April 1962]

Amended by Mah. 9 of 1965

„ „ „ 49 of 1974 (17-9-1974) *	„ „ „ 20 of 2002 (1-5-2002)*
„ „ „ 60 of 1974†(4-11-1974) *	„ „ „ 8 of 2003 (29-3-2003)*
„ „ „ 62 of 1975 (22-12-1975) *	„ „ „ 13 of 2004 (1-7-2004)*
„ „ „ 34 of 1976 (11-10-1976) *	„ „ „ 15 of 2011 (1-5-2011)@
„ „ „ 24 of 1990	„ „ „ 8 of 2012 (1-5-2012)*
„ „ „ 11 of 1992 (1-5-1992) *	
„ „ „ 16 of 1995 (1-10-1995) *	
„ „ „ 19 of 1996 (29-6-1996) *	
„ „ „ 21 of 1998£(1-5-1998) *	

An Act to provide for the levy and collection of a tax on the purchase of sugarcane for use in²[the manufacture or production of sugar (including *Khandsari* sugar)].

WHEREAS, it is expedient to provide for the levy and collection of a tax on the purchase of sugarcane for use in ²[the manufacture or production of sugar (including *Khandsari* sugar),] and for matters connected with the purposes aforesaid; It is hereby enacted in the Thirteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Purchase Tax on Sugarcane Act, 1962. Short title and extent.
- (2) It extends to the whole of the State of Maharashtra.
2. In this Act, unless the context otherwise requires,— Definitions.
 - (a) “Commissioner” means the Commissioner of Purchase Tax (Sugarcane) appointed under this Act ;
 - (b) “Factory” means any premises (including the precincts thereof), wherein twenty or more workers are working and in which, or in any part of which any manufacturing process connected with the production of sugar by means of vacuum pans is being carried on, or ordinarily carried on, with the aid of power ;
 - (c) “licence” means a licence granted or renewed under this Act ;
 - (d) ³[“occupier” of a factory or of a unit] means the person who has ultimate control over the ⁴[affairs of the factory or the unit] and where the said affairs are entrusted to a managing agent, such agent shall be ⁵[deemed to be the occupier of the factory or of the unit, as the case may be ;] and the term includes also any person appointed by the occupier to act as a purchasing agent ;
 - (e) “person” includes any company or association or body of individuals, whether incorporated or not, and also a Hindu undivided family, a firm and a local authority ;

⁶[* * * * *]

¹ For Statement of Objects and Reasons see *Maharashtra Government Gazette*, 1962, Part V, page 18.

² These words and brackets were substituted for the words “the manufacture of sugar” by Mah. 60 of 1974, ss. 2 and 3.

³ These words were substituted for the words “occupier of a factory” *ibid*, s. 4(a).

⁴ These words were substituted for the words “affairs of a factory” *ibid*.,

⁵ These words were substituted for the words “deemed to be occupier of the factory” *ibid*.,

⁶ Clauses (f-a) and (f-b) were deleted by Mah. 20 of 2002, s. 10.

* This indicates the date of commencement of the Act.

† Maharashtra Ordinance No. XXI of 1974 was repealed by Mah. 60 of 1974., s. 15.

£ Maharashtra Ordinance No. VI of 1988 was repealed by Mah. 21 of 1988, s. 30.

@ Mah. 15 of 2011 was brought into force w.e.f. 1st May 2011, *vide*, G.N.Finance Department, No. VAT. 1511/C.R., 63/Taxation-1, dated 28th April 2011.

5. (1) Except under and in accordance with the conditions of a licence issued by the Commissioner, ¹[no person shall purchase any sugarcane for the purpose of the use thereof in the manufacture or production of sugar in a factory or a unit :

Licence for purchasing sugarcane for use ³[in manufacture or production] of sugar.

Mah. LX of 1974.

Provided that, any person who is an occupier of a unit on the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Second Amendment) Act, 1974, may obtain such licence, within a period of thirty days from the said date.]

(2) An application for a licence shall be in such form, and made in such manner, and shall be accompanied by such fee, ²[not exceeding five rupees,] as may be prescribed.

(3) Subject to the other provisions of this section, the Commissioner shall, after due verification of any application received for a licence, issue the licence :

Provided that, the Commissioner may, after giving the applicant a reasonable opportunity of being heard, refuse to issue a licence to any person if the Commissioner has already cancelled, or refused to renew, a licence previously granted to such person.

(4) A licence issued under this section shall be subject to such conditions as may be prescribed and shall be valid upto and inclusive of the 30th day of ³[September] next following, and shall subject to the other provisions of this section ⁴[and on payment of such fee, not exceeding two rupees, as may be prescribed] be renewable in the prescribed manner.

(5) If a licensee commits a breach of any of the conditions of his licence, the Commissioner may, after giving him a reasonable opportunity of being heard, cancel or refuse to renew his licence.

(6) Any person aggrieved by an order of the Commissioner cancelling, or refusing to issue or renew any licence, may within three months from the date of such order appeal to the State Government who may confirm, modify or rescind such order.

6. ⁶[(1) Every occupier liable to pay tax under this Act shall, within thirty days after the end of every month to which the return relates, submit a monthly return in the prescribed form to the Commissioner. Every such return shall show ⁷[in kilograms the total quantity of] sugarcane purchased by him for use in the manufacture or production of sugar in a factory or unit, as the case may be, during the preceding month, together with such further information as may be prescribed.]

Returns.

(2) Every return shall be accompanied by a receipt for payment on Government account into a Government Treasury or the Reserve Bank of India of the ⁸[amount payable as prescribed] under section 3 for the period to which the return relates.

(3) Every return shall be verified in the manner prescribed.

⁹[(4) Where a return is submitted to the Commissioner without making the payment of the amount of tax as prescribed under section 3, the amount or the remaining unpaid amount, shall be paid by the occupier into a Government Treasury or the Reserve Bank of India on or before the date specified in the notice served by the Commissioner for this purpose, being a date not later than ten days from the date of service of the notice.]

¹⁰[6A. (1) Notwithstanding anything contained in this Act or the rules made and notifications issued thereunder, the assessment of tax and payment of tax in respect of the transitional accounting year shall be made in such manner as may be prescribed.

Special provisions for transitional accounting year.

Explanation.—For the purpose of this sub-section, the period beginning on the 1st day of April 2010 and ending on the 30th day of September 2011 shall be deemed to be the “transitional accounting year” for levy and collection of tax.

(2) If any difficulty arises in giving effect to the provisions of this section, during the period of three years from the date of commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2011, the State Government may, as occasion arises, by an order published in the *Official Gazette*, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing the difficulty.

(3) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of the State Legislature.]

Mah. XV of 2011.

¹ This portion was substituted for the portion beginning with the words “no person shall” and ending with the words “in a factory” by Mah. 60 of 1974, s. 6(a).

² These words were inserted by Mah. 9 of 1965, s. 2.

³ This word was substituted for the word “June” by Mah. 15 of 2011, s. 5.

⁴ These words were inserted by Mah 9 of 1965., s. 2.

⁵ These words were substituted for the words “in the manufacture” by Mah. 60 of 1974, s. 6(b).

⁶ Sub-section (1) was substituted by Mah. 16 of 1995, s. 49.

⁷ These words were substituted for the words “the turnover of purchases of” by Mah. 20 of 2002, s. 12.

⁸ These words were substituted, for the words “full amount of tax leviable” by Mah. 15 of 2011, s. 6(1).

⁹ Sub-section (4) was substituted *ibid.*, s. 6(2).

¹⁰ Section 6A was inserted, *ibid.*, s. 7.

Assessment
and
collection of
tax.

¹[7. (1) The amount of tax due from an occupier liable to pay tax shall be assessed separately for each year :

Provided that, the Commissioner may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any occupier for a part of a year :

Provided further that, when an occupier has failed to furnish, by the prescribed date, any return relating to any period in any year, the Commissioner may, if he thinks fit, assess the tax due from such occupier separately for different parts of such year.

(2) The Commissioner on being satisfied that, the returns furnished by the occupier in respect of any period are correct and complete, he shall assess the amount of tax due from the occupier on the basis of such returns :

Provided that, the Commissioner on not being satisfied that the returns furnished by the occupier in respect of any period are correct and complete, and he is of the opinion that it is necessary to require the presence of the occupier or the production of further evidence in that respect, he shall serve on such occupier, in the prescribed manner, a notice requiring such occupier on a date and at a place specified in the notice, either to attend and produce or cause to be produced all the evidence on which such occupier has relied in support of his returns, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence produced, assess the amount of tax due from the occupier :

Provided further that, if the occupier fails to comply with any of the directions or requirements specified in the notice issued under the above proviso, the Commissioner may, assess the amount of tax due from the occupier on the basis of the record available before him.

(3) Where all the returns are filed by the occupier for any year starting on or after the 1st April 2004 within one month from the end of the year to which such returns relate, no order of assessment under the provisos to sub-section (2) in respect of that year shall be made after the expiry of three years from the end of the said year; and if for any reason such order is not made within the period aforesaid, then the returns so filed shall be deemed to have been accepted as correct and complete for assessing the tax due from such occupier :

Provided that, in the case of returns pertaining to the years ending on or before the 31st March 2004, and filed on or before the 30th September 2004, no order of assessment shall be made under the provisos to sub-section (2) on or after the 1st April 2007:

Provided further that, where a fresh assessment has to be made to give effect to any finding or direction contained in any order made under this Act, or to any order of the Court, such assessment shall be made within thirty-six months from the date of communication to the Commissioner of such finding, direction or order, as the case may be :

Provided also that, in computing the period specified in the second proviso, the time during which the assessment remained stayed by or under the order of the Court, shall stand excluded.

(4) In any case where it comes to the notice of the Commissioner that, any occupier has not furnished returns in respect of any period by the prescribed date, the Commissioner may, at any time, before the expiry of the period of eight years from the end of the year to which such period relates, after giving such defaulting occupier a reasonable opportunity of being heard in that matter, assess, to the best of his judgment, the tax, if any, due from such occupier.]

¹ Section 7 was substituted by Mah. 13 of 2004, s. 40.

¹ [* * * *]

²[7A. (1) If an occupier, without reasonable cause, fails to submit the return as Penalty. required by sub-section (1) of section 6, the Commissioner may, after giving him a reasonable opportunity of being heard, by an order in writing, impose upon him by way of penalty, in addition to the amount of tax and interest, a sum not exceeding twice the amount of tax assessed under section 7.

³[(2) In a case where it is noticed that, any occupier has failed to obtain a licence or renew the licence as provided under section 5, and has been carrying on the operation of manufacturing or production of sugar in the factory or unit, the Commissioner may, after serving on such occupier, a notice in writing and giving him a reasonable opportunity of being heard, by order in writing, impose upon such occupier in addition to the tax, interest and penalty which may become payable under sub-section (1), also an additional penalty for non-obtaining or non-renewal of the licence, which shall be a sum not exceeding rupees ten thousand for each year of illegal operation without a licence.]

(3) The amount of any penalty imposed under this section shall be paid by the occupier into a Government Treasury or the Reserve Bank of India within ten days of the service of a notice by the Commissioner for this purpose.

(4) The Commissioner or any appellate or revisional authority may, for reasons to be recorded, remit the whole or any part of the penalty payable by any occupier in respect of any period.

(5) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.]

⁴[7B. ⁵(1) If an occupier fails to submit the ⁴return as required by sub-section (1) of section 6 or to pay the amount payable as prescribed as required by sub-section (2) of that section, he shall, in addition to the tax and the penalty, if any, pay simple interest on the amount due at the rate of one and a quarter per cent. for each month from the date immediately following the last day as prescribed till the date the occupier continues to make default in the payment of the amount due. Interest payable by occupier in certain cases.

Explanation.—For the purposes of this sub-section, where an occupier fails to submit the return in due time, the amount of tax assessed under section 7 shall be deemed to be the amount of tax due from the occupier under sub-section (2) of section 6.]

(2) If an occupier fails to pay the amount of tax assessed under ⁶*** section 7, or the amount of penalty imposed under section 7A, by the date specified in the notice served upon him by the Commissioner for the purpose, he shall pay simple interest on the amount of tax or penalty due at the rate of ⁷[one and a quarter per cent.] for each month from the date immediately following the date specified in the notice during the time the occupier continues to make default in the payment of the amount due.

¹ The *Explanation* was deleted by Mah. 15 of 2011, s. 8.

² Section 7A was substituted by Mah. 34 of 1976, s. 4.

³ Sub-section (2) was substituted by Mah. 13 of 2004, s. 41.

⁴ Section 7B was inserted by Mah. 34 of 1976, s. 4.

⁵ Sub-section (1) was substituted by Mah. 15 of 2011, s. 9(1).

⁶ The words, brackets and figure “sub-section (1) of” were deleted *ibid.*, s. 9(2).

⁷ These words were substituted for the words “one and one half per cent.” *ibid.*, 42 (b).

(3) The Commissioner or any appellate or revisional authority may, for reasons to be recorded, remit the whole or any part of interest payable by any occupier in respect of any period.]

Interest on amount of refund.

¹**7C.** Where, in pursuance of any order passed under this Act, in respect of any period of assessment commencing on or after the 1st April 2004, refund of any tax becomes due to the occupier, he shall, subject to the rules, if any, be entitled to receive, in addition to the refund, a simple interest at the rate of six per cent. per annum for the period commencing on the date next following the last date of the period of assessment to which such order relates and ending on the date of such order or for a period of eighteen months, whichever is less. The interest shall be calculated on the amount of refund due to the occupier in respect of the said period after deducting therefrom the amount of penalty and interest, if any, charged in respect of the said period and also the amount of refund, if any, adjusted towards any recovery under this Act. If, as a result of any order passed under this Act, the amount of such refund is enhanced or reduced, as the case may be, such interest shall be enhanced or reduced accordingly.

Explanation.—For the purposes of this section, where the refund of tax, whether in full or in part, includes any amount of refund on any payment of tax made after the date prescribed for filing of the last return for the period of assessment, then the interest, in so far as it relates to the refund arising from such payment, shall be calculated from the date of such payment to the date of such order.

Interest on delayed refund.

7D. Where an amount required to be refunded by the Commissioner to any occupier by virtue of an order issued under this Act is not so refunded to him within ninety days from the date of the order, the State Government shall, pay such occupier simple interest at the rate of six per cent. per annum on the said amount from the date immediately following the expiry of the period of ninety days from the date of such order.]

Refund of excess payment of tax.

²**7E.** If any amount of tax becomes refundable to an occupier of the factory or the unit as per the return for the month of September then, the said amount shall be refunded to the said occupier within six months, from the due date prescribed for filing the return for the month of September or, as the case may be, the date on which the return for the month of September is filed, whichever is later.]

Appeal.

8. Any person aggrieved by an order or assessment made ³[under section 7, or penalty imposed under section 7A, ⁴[or by any interest charged under section 7B,] may, within three months from the date of communication of the order,] ⁵[or, as the case may be, from the date of charging the interest,] apply to the prescribed appellate authority for the annulment or modification of the assessment or penalty ⁶[or interest] and, on such application, the prescribed appellate authority may, subject to such rules of procedure as may be made in this behalf, confirm, annul or modify the assessment or penalty ⁶[or interest] and order the refund to such person of the whole or part, as the case may be, of any amount paid.

Revision.

⁷**9.** (1) Subject to such rules as may be made in this behalf and for reasons to be recorded in writing, the Commissioner, or any other prescribed revisional authority, may, upon an application or of his or its own motion, revise any order (including an order in appeal) made under this Act or any rules made thereunder, by any officer appointed to assist the Commissioner :

¹ Sections 7C and 7D were inserted by Mah. 13 of 2004, s. 43.

² Section 7E was inserted by Mah. 15 of 2011, s. 10.

³ This portion was substituted for the words “or penalty levied under section 7 may, within three months from the date of the order;” by Mah. 49 of 1974, s. 4.

⁴ These words were inserted by Mah. 34 of 1976, s. 6(a).

⁵ These words were inserted, *ibid.*, s. 6(b).

⁶ These words were inserted, *ibid.*, s. 6(c).

⁷ Section 9 was substituted for the original by Mah. 49 of 1974, s. 5.

Provided that, no application under this sub-section shall be entertained if it is not made within a period of four months from the date of communication of the order, but any order made before the date of commencement of the Maharashtra Purchase Tax on Sugarcane (Amendment) Act, 1974, may be revised by the revisional authority of its own motion in favour of any occupier of a factory within a period of one year from the date of such commencement, although the original period of limitation therefor may have expired earlier ; and any order made on or after the date of such commencement may be revised by the revisional authority on its own motion, only if a notice therefor is served on the occupier within a period of three years from the date of communication of the order and the order in revision is made within a period of five years from the date of such communication :

Provided further that, before rejecting any application for revision, the revisional authority shall record the reasons for such rejection.

(2) Before any order is passed under this section, which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

(3) Where a person could have appealed under section 8 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.]

10. Notwithstanding anything contained in the Bombay Court-fees Act, 1959, an appeal preferred under section 8, and an application for revision made under section 9, shall bear a Court-fee stamp of such value ¹[not exceeding five rupees,] as may be prescribed.

11. In computing the period laid down in sections 8 and 9, provisions of sections 4 and 12 of the Indian Limitation Act, 1908 shall, so far as may be, apply.

12. (1) An assessment made in accordance with the provision of section 7 ⁴[and penalty imposed under section 7A] ⁵[or any interest charged under section 7B,] shall, subject to sections 8 and 9, be final, and shall not be called in question in any Civil Court.

(2) Any tax or penalty ⁶[or interest recoverable under this Act and remaining unpaid] may be recovered as an arrear of land revenue.

⁷**[12A.** Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time or from time to time by notice in writing (a copy of which shall be forwarded to the occupier of the factory at his last address known to the Commissioner), require—

(a) any person from whom any amount of money is due, or may become due, to the ⁸[occupier of the factory or the unit] on whom notice has been served under ⁹[section 7 or 7A, or from whom interest is due under section 7B, or]

(b) any person who holds or may subsequently hold money for or on account of such ⁸[occupier of the factory or the unit],

¹ These words were inserted by Mah. 9 of 1965, s. 3.

² This marginal note was substituted by Mah. 49 of 1974, s. 6(b).

³ The words "and interest" were inserted by Mah. 34 of 1976, s. 7(c).

⁴ This portion was inserted by Mah. 49 of 1974, s. 6(a).

⁵ These words were inserted by Mah. 34 of 1976, s. 7(a).

⁶ These words were inserted, *ibid.*, s. 7(b).

⁷ Sections 12A and 12B were inserted by Mah. 49 of 1974, s. 7.

⁸ These words were substituted for the words "occupier of the factory" by Mah. 60 of 1974, s. 12.

⁹ These words were substituted, for the words, letters and figures "section 7 or 7A or" by Mah. 34 of 1976, s. 8(a).

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid) so much of the money as is sufficient to pay the amount due by the ¹[occupier of the factory or the unit] in respect of the arrears of ²[tax, penalty and interest] payable under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.—For the purposes of this section, the amount of money due to the ¹[occupier of the factory or the unit] from, or money held for or on account of the ¹[occupier of the factory or the unit] by, any person shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such occupier of the factory to such person.

The Commissioner may, at any time or from time to time, amend or revoke any such notice, or extent the time for making any payment in pursuance of the notice.

Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the ¹[occupier of the factory or the unit], and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

Any person discharging any liability to the ¹[occupier of the factory or the unit] after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the ¹[occupier of the factory or the unit] for ²[tax, penalty and interest] whichever is less.

Where any person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the ¹[occupier of the factory or the unit], or that he does not hold any money for or on account of the ¹[occupier of the factory or the unit], then nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be, to the Commissioner.

Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section, shall, if it remains unpaid, be recoverable as an arrear of land revenue.

Remission
and
exemption.

³**12B.** The State Government may, by notification in the *Official Gazette*, remit or exempt the whole or any part of the tax paid or payable by any factory or unit for such period or periods, either prospectively or retrospectively, as specified in the notification,—

(a) for the purpose of encouraging the establishment of new factories or for the purpose of overcoming any difficulties faced by any factory or unit in the initial period of manufacturing ; or

(b) for the purpose of overcoming problems caused by the oversupply of sugar in so far as it relates to the crushing of sugarcane ; ⁴[or]

(c) for the purpose of promoting export of sugar, on the purchase of sugarcane which is used in the production of the sugar which is exported outside India by ⁵[a factory; or]

⁶[(d) for the purpose of establishing a co-generation unit for generation of electricity from the products or by-products of the said factory.]

Explanation.—For the purpose of this section, “export” shall have the same meaning as assigned to it in section 5 of the Central Sales Tax Act, 1956.]

74 of
1956.

¹ These words were substituted for the words “occupier of the factory” by Mah. 60 of 1974, s. 12.

² These words were substituted for the words “tax and penalty”, by Mah. 34 of 1976, s. 8(b).

³ Section 12B was substituted by Mah. 8 of 2003, s. 3.

⁴ This word was substituted for the word “and” by Mah. 8 of 2012, s. 4(1).

⁵ These words were substituted for the words “a factory”, *ibid.*, s. 4(2).

⁶ Clause (d) was added, *ibid.*, s. 4(3).

13. A notice under the provisions of this Act may be served by post, or by delivering it or tendering it to the person to whom it is addressed or his agent, or in such other manner as is perscribed.

Service of notice.

14. (1) The Commissioner or other person authorised by him in this behalf, shall have access at all reasonable times to ¹[any factory, unit or place of business] of any person liable to pay tax under this Act.

Power to inspect and take copies of records and accounts.

(2) The Commissioner or the person authorised as aforesaid may at any time, with or without notice to such person, examine his working records and accounts, and take copies of extracts from any of the said records of accounts for purposes of testing the accuracy of any return or for informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder.

(3) Where the Commissioner or person authorised proposes to examine under sub-section (2) any record or account containing the description or formulate of any trade process, the person liable to pay tax may give to the said authority, for transmission to the State Government, a written notice of objection, and thereupon that authority shall seal up the record of account pending the orders of the State Government.

15. (1) All such copies and extracts and all information acquired by the Commissioner or person authorised as aforesaid from an inspection of any such factory ²[unit] or place of business or from any return submitted under this Act, shall be treated as confidential.

Information acquired to be treated confidential.

(2) If, save as provided in sub-section (3), the Commissioner or the person authorised as aforesaid discloses to any other person any information which is required to be treated as confidential, he shall, on conviction, be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

(3) Nothing in this section shall apply to the disclosure of such information in respect of the making of a false return under this Act.

³[15A. (1) Notwithstanding anything contained in section 15, if the State Government is of opinion that it is necessary or expedient in the public interest to publish or disclose the names of any occupiers of factories or units or other persons and any other particulars relating to any proceeding under this Act in respect of such occupiers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

Publication and disclosure of information respecting occupiers of factories and units and other persons in public interest.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented, has been disposed off.

Explanation.—In the case of a firm, company or other association of persons the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company, or the members of the association as the case may be, may also be published or disclosed, if, in the opinion of the State Government, the circumstances of the case justify it.]

¹ These words were substituted for the words "any factory or place of business" by Mah. 60 of 1974, s. 10

² This word was inserted *ibid.*, s. 11.

³ Section 15A was inserted by Mah. 62 of 1975, s. 3.

Offences and
penalty.

¹[16. (1) Whoever—

(a) purchases sugarcane for use in the ²[manufacture or production of sugar in a factory or a unit] without obtaining a licence, or

(b) fails, without sufficient cause, to furnish any return as required by section 6, by the date and in the manner prescribed, or knowingly furnishes a false return,

shall, on conviction, be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

(2) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under the provisions of this Act.]

Offences by
companies.

17. (1) Where an offence under the last preceding section has been committed by a company, every person who, at the time the offence was committed, was in charge of, or was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment under that section if he proves that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained sub-section (1), where an offence under the last preceding section has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section.—

(a) “company” means any body corporate, and includes a firm or other association of individuals, and

(b) “director”, in relation to a firm, means a partner in the firm.

³[17A. (1) The Commissioner may, either before or after the institution of proceedings for any offence punishable under section 16, or under any rules made under this Act, accept from any person charged with such offence by way of composition of the offence a sum not exceeding two thousand rupees or double the amount of tax which would have been payable on the purchases to which the said offence relates, whichever is greater :

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nces.

Provided that, where the offence relates only to a breach of any rules the sum for which the offence may be compounded shall not exceed two thousand rupees].

¹ Section 16 was substituted for the original by Mah. 49 of 1974, s. 8.

² These words were substituted for the words “manufacture of sugar in a factory” by Mah. 60 of 1974, s. 12.

³ Section 17A was inserted by Mah. 49 of 1974, s. 9.

(2) On payment of such sum as may be determined by the Commissioner under subsection (1) no further proceedings shall be taken against the accused person, in respect of the same offence.]

Power
to
make
rules.

¹[18. (1) The power to make rules under this Act shall be exercisable by the State Government by notification in the *Official Gazette*.

(2) Without prejudice to any power to make rules contained elsewhere in this Act, the State Government may make rules generally to carry out the purposes of this Act; and such rules may include rules for levy of fees for any of the purposes of this Act.

(3) In making any rules, the State Government may direct that a breach thereof shall be punishable with fine not exceeding two thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the offence.

(4) Rule made under this section shall be subject to the condition of previous publication :

Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rule to be made under this section.

(5) Every rule made under this section shall be laid, as soon as may be, after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall, from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.]

Cer-
tain
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chases
not to
be
liable
to tax.

19. Nothing in this Act or the rules made thereunder shall be deemed to impose or authorise the imposition of a tax on the purchase of sugarcane where such purchase take place—

(a) (i) outside the State, or

(ii) in the course of the import of the goods into the Territory of India, or the export thereof out of such territory, or

¹ Section 18 was substituted by Mah. 19 of 1996, s. 17.

(b) in the course of inter-State trade or commerce ;
and the provisions of this Act and the said rules shall be read and construed accordingly.

Explanation.—For the purpose of this section, whether a purchase takes place—

(i) outside the State, or

(ii) in the course of the import of the goods into the Territory of India, or export thereof out of such territory, or

(iii) in the course of inter-State trade or commerce,

shall be determined in accordance with the principles specified in sections 3, 4 and 5 of the Central Sales Tax Act, 1956. LXXIV of 1956.

Repeal of
Mah. Ord.
No. V of 1961.

20. (1) The Maharashtra Purchase Tax on Sugarcane Ordinance, 1961 is hereby repealed.

Mah.
Ord.V
of
1961.

(2) Notwithstanding such repeal, anything done or action taken (including any appointments made, notifications, rules, orders, returns, notices, licences issued, given, refused or made, assessments made, taxes paid, applications given, appeals preferred) under the Ordinance so repealed, shall be deemed to have been done or taken by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken.

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