

**COMMISSIONER OF SALES TAX, MAHARASHTRA STATE, MUMBAI**  
Vikrikar Bhavan, Mazgaon, Mumbai – 400 010, Dated the 23 November 2006

**NOTIFICATION**

**MAHARASHTRA VALUE ADDED TAX ACT, 2002.**

No. Sr.D.C. (A&R)/ PWR/1006/2/Adm 3.- In exercise of the powers conferred by sub-section (5) of section 10 of the Maharashtra Value Added Tax Act, 2002, (Mah.IX of 2005), and in supersession of the notification No. Jt.C(HQ)1/BAT/2005/175 dated 30<sup>th</sup> November 2005, the Commissioner of Sales Tax, Maharashtra State, Mumbai, hereby directs that:-

- (1) The Joint Commissioners of Sales Tax, mentioned in column (2) of the Schedule appended hereto, shall have and exercise, within their respective jurisdiction, all of the powers and perform all of the duties conferred or imposed upon the Commissioner under this Act save those, specified against each of them in column (3) of the said Schedule;
- (2) All the Joint Commissioners of Sales Tax, shall have and exercise, within their respective jurisdiction, all of the powers and perform all of the duties conferred or imposed upon the Commissioner under
  - (a) Notification No. VAT-1505/CR-121/Taxation-1 dated the 1st April 2005 issued under sub-section (3) of section 8 of the Maharashtra Value Added Tax Act, 2002 (Mah IX of 2005).
  - (b) Notification No. VAT-1505/CR-192/Taxation-1 dated the 28<sup>th</sup> July 2006 issued under sub-section (5) of section 8 of the Maharashtra Value Added Tax Act, 2002 (Mah IX of 2005).

## SCHEDULE

| Sr. No. | Officers with designation   | Sections of the Maharashtra Value Added Tax Act, 2002  |
|---------|---|--|
| 1       | 2   | 3  |
| 1       | All Joint Commissioners of Sales Tax  | <ol style="list-style-type: none"><li>1) Section 10,</li><li>2) Section 12,</li><li>3) Section 17,</li><li>4) Clause (a) of sub-section (1) of section 31,</li><li>5) Sub-clause (i) of clause (b) of sub-section (1) of section 31,</li><li>6) Sub-section (3) of section 55,</li><li>7) Section 56,</li><li>8) Section 57,</li><li>9) Sub-section (3) of section 63,</li><li>10) Section 65,</li><li>11) Section 66,</li><li>12) Sub-section (4) of section 68,</li><li>13) Section 70,</li><li>14) Section 72,</li><li>15) Section 77,</li><li>16) Section 82,</li><li>17) Section 84,</li><li>18) Section 86,</li><li>19) Section 87</li><li>20) Section 94.</li></ol> |
| 2       | All Joint Commissioners except the Joint Commissioner of Sales Tax (C), (Enforcement) Maharashtra State, Mumbai and Joint Commissioners of Sales Tax (Adm), having head quarter at places | <ol style="list-style-type: none"><li>1) Sub-section (7) of section 16</li></ol>   |

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|---|---|--|
|   | other than Mumbai and Navi Mumbai.  |  |
| 3 | All Joint Commissioners of Sales Tax except Joint Commissioner of Sales Tax (Legal), Maharashtra State, Mumbai  | Section 27   |
| 4 | All Joint Commissioners of Sales Tax except the Joint Commissioner of Sales Tax (Adm), Nariman Point Division, Mumbai.  | Sub-section (1) of section 41.   |
| 5 | All Joint Commissioners of Sales Tax except Joint Commissioner of Sales Tax (H.Q.) II, Maharashtra State, Mumbai and Joint Commissioners of Sales Tax (Adm) having head quarter at places other than Mumbai and Navi Mumbai | <ol style="list-style-type: none"> <li>1) Sub-section (2) of section 20</li> <li>2) Section 89,</li> <li>3) Section 90,</li> <li>4) Sub-clause (ii) of clause (b) of sub-section (1) of section 31.</li> </ol> |

**B. C. KHATUA**  
Commissioner of Sales Tax,  
Maharashtra State, Mumbai.